CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
SCO 147-148, SECTOR 17-C, CHANDIGARH – 160 017

SINGLE MEMBER BENCH
COURT NO. I

APPEAL NO. E/60098-60099/2018-SM

[Arising out of Orders-in-Appeal Nos. JAL-EXCUS-001-APP-112-17-18 dated 08.11.2017, JAL-EXCUS-001-APP-139-17-18 dated 19.12.2017 passed by the Commissioner of Central Excise (Appeals), Ludhiana]

Date of hearing/decision: 22.06.2018

For approval and signature:

Hon'ble Mr. Ashok Jindal, Member (Judicial)

M/s Broadway Overseas Ltd.	:	**Appellant(s)**
VS		
C.C.E. & ST. Jalandhar	:	**Respondent(s)**

Appearance:
Present for the Appellant(s):Shri Poojan Malhontra (Advocate)
Present for the Respondent(s):Shri Bhasha Ram (AR)

CORAM:

Hon'ble Mr. Ashok Jindal, Member (Judicial)

FINAL ORDER NO. 62520-62521 /2018

Per : **Ashok Jindal**

The appellant is in appeal against the impugned orders wherein Cenvat credit sought to be denied on goods transported upto the port of export.

2. The brief facts of the case are that the appellant is an exporter while exporting the goods, the goods were handed over to ICD Ludhiana, from where the goods were transported upto JNPT port and appellant borne the charges of transportation upto JNPT port and took Cenvat credit thereof, the Revenue's of the views that as

appellant is handed over goods to ICD Ludhiana. Therefore, beyond ICD Ludhiana, they have not entitled to take Cenvat credit in terms of the CBEC circular No. 999/6/2015 Central Excise dated 28.02.2015. In these set of facts, Cenvat credit was denied to the appellant. Against the said order, the appellant is before me.

3. Heard the parties.

4. As per the CBEC circular in case of clearance of goods for export by manufacturer or exporter shipping bill filed by the manufacturer/exporter and goods are handed over to the shipping line, till the goods are handed over to the shipping line, the export is entitled to avail Cenvat credit of Transportation charges as per the CBEC circular dated 28.02.2015. Admittedly, in this case the goods handed over to the shipping line at JNPT port Mumbai. Therefore, in terms of the CBEC Circular dated 28.02.2015, the appellant is entitled to avail Cenvat credit of transportation charges upto the place of export i.e. port of export JNPT Mumbai. Therefore, I hold that the appellant has correctly availed the Cenvat credit on outword transportation charges paid upto JNPT port. In these Circumstances, I set aside the impugned orders and allow the appeals with consequential relief.

(Order dictated and pronounced in the court)

Ashok Jindal
Member (Judicial)

Kailash