CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
CHANDIGARH

REGIONAL BENCH - COURT NO. I

Appeal No. E/60234/2019-[SM]

(Arising out of Order-in-Appeal No. LUD-EXCUS-001-APP-187-17-18 dated 29.01.2018 passed by the Commissioner (Appeals), Ludhiana)

M/s Leader Exports ......**Appellant**
(S-4, Industrial Area, Jalandhar, Punjab)

VERSUS

Commissioner of C.E. & S.T., Jalandhar ......**Respondent**
(F Block, Rishi Nagar, Ludhiana, Punjab)

APPEARANCE:

Mr. Poojan Malhotra, Advocate for the Appellant

Mr. A.K. Saini, Authorised Representative for the Respondent

CORAM: **HON'BLE MR. ASHOK JINDAL, MEMBER (JUDICIAL)**

FINAL ORDER NO. 60607/2019

DATE OF HEARING: 29.05.2019
DATE OF DECISION: 29.05.2019

PER ASHOK JINDAL:

The appellant is in appeal against the impugned order, wherein the Cenvat credit was denied on the CHA Service on the ground that the same is availed by the appellant beyond the place of removal of the goods.

2. Heard the parties.

3. Considering the fact that the CHA Service has been availed by the appellant upto the place of export, therefore, the place of removal is the port of export. In that circumstance, I set aside the impugned order and allow the Cenvat credit on CHA Service.

4. In result, the appeal is allowed.

(Dictated and pronounced in the open court)

(ASHOK JINDAL)
MEMEBR (JUDICIAL)

RA_Saifi