CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
CHANDIGARH

REGIONAL BENCH - COURT NO. I

Appeal No. E/60227/2019-[SM]

(Arising out of Order-in-Appeal No. LUD-EXCUS-001-APP-212-17-18 dated 02.02..2018 passed by the Commissioner (Appeals), Ludhiana)

M/s Leader Valves Limited ......**Appellant**
(S-3/4, 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. 60609/2019

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 for the period July 2008 to December 2012 was denied on Outward Transportation Service, CHA Service and Courier Service. The Cenvat credit amounting to Rs.1,84,083/- on Building Construction Service availed outside the factory premises was also denied and building insurance of Rs.12,788/- was also denied. Against the said order, the appellant is before me.

2. Heard the parties.

3. Considering the fact that the services of Outward Transportation Service, CHA Service and Courier Service have been

availed by the appellant for export of goods and the said fact has not been denied by the Revenue. In that circumstance, I hold that the appellant is entitled to avail the Cenvat credit on CHA Service, Outward Freight Transportation Service which has been availed upto the port of export and Courier Service. On the services of Building Construction outside the factory premises and building insurance, the appellant is not entitled to avail the Cenvat credit as the same does not have any relation to their manufacturing activity. Therefore, the said Cenvat credit amounting to Rs.1,84,083/- and Rs.12,788/- are denied. The same is required to be paid by the appellant along with interest. In the facts and circumstances of the case, no penalty is imposable on the appellant.

4. With these terms, the appeal is disposed off.

(Dictated and pronounced in the open court)

(ASHOK JINDAL)
MEMEBR (JUDICIAL)

RA_Saifi