CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
<u>CHANDIGARH</u>

REGIONAL BENCH - COURT NO. I

Appeal No. E/60414/2019 -[SM]

(Arising out of Order-in-Appeal No. 260-2018-2019-CE-CGST-Gurugram-SG-2019 dated 21/01/2019 passed by the Commissioner (Appeals), Gurgaon I)

M/s Wheels India Limited **......Appellant**
(11-18, Sector -7, HSIDC Industrial Growth Centre, Bawal, Distt. Rewari, Haryana - 123501)

VERSUS

Commissioner of Central Excise & S.T Faridabad I **......Respondent**
(Block D, New CGO Complex, NH-IV, NIT Faridabad Haryana 121001)

WITH

Appeal No. E/60417/2019 -[SM]

(Arising out of Order-in-Appeal No. 260-2018-2019-CE-CGST-Gurugram-SG-2019 dated 21/01/2019 passed by the Commissioner (Appeals), Gurgaon I)

M/s Wheels India Limited **......Appellant**
(11-18, Sector -7, HSIDC Industrial Growth Centre, Bawal, Distt. Rewari, Haryana - 123501)

VERSUS

Commissioner of Central Excise & S.T Faridabad I **......Respondent**
(Block D, New CGO Complex, NH-IV, NIT Faridabad Haryana 121001)

AND

Appeal No. E/60418, 60420-60425/2019 -[DB]

(Arising out of Order-in-Appeal No. 260-2018-2019-CE-CGST-Gurugram-SG-2019 dated 21/01/2019 passed by the Commissioner (Appeals), Gurgaon I)

M/s Wheels India Limited **......Appellant**
(11-18, Sector -7, HSIDC Industrial Growth Centre,

Bawal, Distt. Rewari, Haryana - 123501)

VERSUS

Commissioner of Central Excise & S.T Faridabad I **……Respondent**
(Block D, New CGO Complex, NH-IV, NIT Faridabad Haryana 121001)

APPEARANCE:

None for the Appellant

Shri Tarun Kumar, Authorised Representative for the Respondent

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

FINAL ORDER NO. 60614-60622 of 2019

DATE OF HEARING: 30.05.2019
DATE OF DECISION: 30.05.2019

PER ASHOK JINDAL:

These appeals have been filed by the appellant against the impugned order wherein cenvat credit on 'Outward Transportation Service' has been denied to the appellant on the ground that the said service has been availed by the appellant beyond the place of removal i.e. factory gate, therefore they are not entitled to avail cenvat credit during the period February, 2008 to June, 2017.

2. None appeared on behalf of the appellant nor any adjournment request has been received. On perusal of records, I find that the issue lies in a narrow compass and the appeals are taken up together for final disposal today itself.

3. I have gone through the appeal papers, in the appeal papers, it is a claim of the appellant that they are selling goods on FOR destination basis and bearing the goods of transportation upto the place of removal. Moreover, they are the owner of the goods till the goods reaches to the place of buyer, therefore, in terms of CBEC

Circular No. 1065/4/2018-CX dt. 08.06.2018, they are entitled to avail cenvat credit, as the goods have been sold on FOR destination basis and freight has been included in the cost of the value of the goods. Moreover, the appellant is the owner of the goods till the goods reaches to the buyer's place. Therefore, the place of removal is the customer's place, in that circumstances, in terms of CBEC Circular No. 1065/4/2018-CX dt. 08.06.2018, I allow the cenvat credit to the appellant.

4. In view of the above, I do not find any merit in the impugned order, the same is set aside and the appeals are allowed with consequential relief.

(Dictated and pronounced in the open court)

(ASHOK JINDAL)
MEMEBR (JUDICIAL)

kailash