IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL SOUTH ZONAL BENCH, CHENNAI

Appeal No. E/40851/2017

(Arising out of Order-in-Appeal No. 297/2016 (CXA-I) dated 30.12.2016 passed by the Commissioner of Central Excise (Appeals – I), Chennai)

M/s. Exide Industries Ltd. Appellant

Vs.

CCE, Chennai – III Respondent

Appearance

Shri Santhana Gopalan, Advocate for the Appellant
Shri K.P. Muralidharan, AC (AR) for the Respondent

CORAM

Hon'ble Ms. Sulekha Beevi C.S., Member (Judicial)

Date of Hearing / Decision: **24.10.2017**

Final Order No. 43519/2017

Brief facts are that the appellants are manufacturers of electric storage batteries and they availed CENVAT credit on outward freight involving outward transportation of inputs / semi-finished goods / intermediaries to their own factories during the period from October 2014 to March 2015. Show cause notice was issued alleging that the service was not covered under the definition of input service under Rule 2(l) of the CENVAT Credit Rules, 2004 and proposed to recover the ineligible CENVAT credit availed along with interest and for

Customs, Excise & Service Tax Appellate Tribunal
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penalty. After due process of law, the original authority confirmed the recovery of amount involved along with interest and imposed equal penalty. In appeal, Commissioner (Appeals) upheld the same. Hence this appeal.

2. On behalf of the appellant, ld. counsel Shri Santhana Gopalan submitted that the issue stands covered vide Final Order No.41424/2014 dated 26.8.2016 in the appellant own case and prayed that the impugned order may be set aside and their appeal be allowed.

3. Ld. AR Shri K.P. Muralidharan reiterated the findings in the impugned order.

4. Heard both sides.

5. The issue for consideration is whether or not the appellant is eligible for CENVAT credit of service tax paid towards outward freight for transporting inputs / semi-finished goods to their sister units located at various places. The said issue stands covered in the appellant's own case cited supra. Following the same, the impugned order is set aside and the appeal is allowed with consequential relief if any.

(Dictated and pronounced in open court)

Sulekha Beevi

(Sulekha Beevi C.S.)
Member (Judicial)

Rex

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K.S. Ramesh
सहायक पंजीकार / Assistant Registrar
सीमा शुल्क, उत्पाद शुल्क एवं सेवा कर अपीलीय अधिकरण,
चेन्नई / CESTAT, CHENNAI - 600 006.

31 MAY 2018