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

E/40373 to 40375/2017

[Arising out of Orders-in-Appeal No.470 to 472/2016 (CXA-II), dated 19.12.2016 passed by the Commissioner of Central Excise (Appeals-II), Chennai]

M/s. THE RAMCO CEMENTS LTD. APPELLANT

Versus

COMMISSIONER OF CENTRAL EXCISE, CHENNAI-IV RESPONDENT

Appearance:

For the Appellant Shri R. Parthasarathy, Cons.
For the Respondent Shri S. Govindarajan, AC (AR)

CORAM:

Hon'ble Smt. Archana Wadhwa, Member (Judicial)

Date of hearing/decision **04-07-2017**

FINAL ORDER NOs. 41127 – 41129/2017

Per Archana Wadhwa:

Both sides agree that the issue of availability of Cenvat credit in respect of services of "Clearing and Forwarding Agency" availed by the appellant at their depot stands decided by the precedent decision of the Tribunal in the same assessee's case. Rreference stands made to the Tribunal's Final Order No. 42307/2016,

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dated 18.11.2016 in the case of *M/s. The Ramco Cements Ltd.,* laying down that Cenvat credit is available.

2. Inasmuch as, the same issue stand decided in the appellant's own case, I set aside the impugned orders and allow all the three appeals with consequential relief to the appellant.

(Dictated and pronounced in open court)

5/7/17

(ARCHANA WADHWA)
MEMBER (JUDICIAL)

ksr
05-07-2017

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सहायक पंजीकार/Asst. Registrar
सीमाशुल्क उत्पादशुल्क एवं सेवा कर
अपील अधिकरण/(CESTAT)
चेन्नै/Chennai

Customs, Excise & Service Tax Appellate Tribunal