CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
CHENNAI

REGIONAL BENCH – COURT NO. III

EXCISE APPEAL No.345 of 2007

(Arising out of Order-in-Original No.3/2007 dated 20.02.2007 passed by the Commissioner of Central Excise, Chennai IV Commissionerate, Chennai)

M/s.Saint Gobain Glass (I) Ltd. **Appellant**
Plot No.41, SIPCOT Industrial Park,
Sriperumpudur,
Kancheepuram 602 105

VERSUS

The Commissioner of GST & CE **Respondent**
Chennai South Commissionerate,
MHU Complex, No.692, Anna Salai,
Nandanam,
Chennai 600 035.

<u>APPEARANCE :</u>

Shri S. Muthuvenkatraman, Advocate
For the Appellant

Ms. Sridevi Taritla, ADC (AR)
For the Respondent

CORAM : HON'BLE MS. SULEKHA BEEVI, MEMBER (JUDICIAL)
HON'BLE MR. P. ANJANI KUMAR, MEMBER(TECHNICAL)

DATE OF HEARING : 09.06.2022
DATE OF PRNOUNCEMENT :13.06.2022

FINAL ORDER No. 40226 / 2022

PER: P. ANJANI KUMAR

This is the second round of litigation. The issue involved is admissibility of Cenvat credit on the service tax paid on outward goods transportation up to the premises of the buyer. Order-in- Original No.3/2007 dt. 20.02.2007 confirmed the proposals made in the show cause notice. On an appeal, CESTAT vide Final Order No.869/2007 dt. 13.7.2007 remanded the matter back to the original authority for reconsideration. On an appeal, Hon'ble Madras High Court in C.M.A No.2363/2007 has remanded the matter to CESTAT.

2. Shri S. Muthuvenkatraman, Learned Advocate submits that the period involved in the case is June 2005 to September 2006 and the issue is no longer *res integra* in view of the following decisions:

(i) India Cements Ltd. Vs Commissioner of GST & CE, Trichy vide Final Order No.40174-40176/2020 dt. 18.05.2022
(ii) Commissioner of Central Excise, Belgaum Vs M/s. Vasavadatta Cements Ltd. reported in 2018 (3) TMI 993- Supreme Court.
(iii) Commissioner of Customs, Central Excise & Service Tax, Gunur Vs M/s.. The Andhra Sugars Ltd reported in 2018 (2) TMI 285-SC.
(iv) M/s. Sanghi Industries Ltd. Vs CCE, Kutch (Gandhidham) reported in 2019 (2) TMI 1488 – CESTAT Ahmedabad
(v) M/s. Cadila Pharmaceuticals Ltd. Vs CCE & ST, Surat reported in 2019 (4) TMI 121- CESTAT Ahmedabad.

3. Ms. Sridevi Taritla, Learned Authorized Representative of the department reiterates the findings of OIO.

4. Heard both sides and perused the records of the case. We find that the issue is no longer *res integra* as submitted by the learned counsel for the appellants. We find that the definition of "input service" under Rule 2 (l) of Cenvat Credit Rules, 2004 is quite comprehensive and encompasses every activity /service used in the provision of output services. We find that Hon'ble Apex Court in the case of *CC, CE & ST Guntur Vs Andhra Sugars Ltd.* 2018 (10) G.S.T.L 12 (SC) held that outbound transportation from the place of removal gets covered by the definition of "input service". We find that this Tribunal vide Final Order No.40174-40176/2022 dt. 18.05.2022 have relied upon the above cited decision in *Andhra Sugars Ltd*. and the decision of jurisdictional High Court in the case of *Bata India Ltd. Vs CCCE Chennai-III* - 2019 (24) G.S.T.L. 326 (Mad.).

5. In view of the above, we find that the impugned order is liable to be set aside and appeal requires to be allowed. Accordingly, the appeal is allowed with consequential relief, if any, as per law.

(Pronounced in Court on 13.06.2022)

(SULEKHA BEEVI C.S.)
MEMBER (JUDICIAL)

(P. ANJANI KUMAR)
MEMBER (TECHNICAL)

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