IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,

WEST BLOCK NO.2, R.K. PURAM, NEW DELHI-110066

BENCH-SM

COURT –III

Excise Appeal No. E/126/2012 [SM]

[Arising out of Order-in-Appeal No.161/RPR-I/2011 dated 03.10.2011 passed by the Commissioner of Central Excise & Customs, Raipur]

M/s. Balajee Structural (I) Pvt. Ltd. …Appellant

Vs.

C.C.E., Raipur … Respondent

Present for the Appellant : Mr. A Jaju, Advocate
Present for the Respondent: Mr. G.R. Singh, D.R.

Coram: HON'BLE MR. S.K. MOHANTY, MEMBER (JUDICIAL)

Date of Hearing/Decision: 15/06/2017

FINAL ORDER NO. __54068/2017_

PER: S.K. MOHANTY

Denial of cenvat credit of service tax paid on outward transportation of goods is the subject matter of present dispute. The authorities below have denied the cenvat credit on the ground that such service was availed by the appellant beyond the place of removal and no documentary evidences were produced to show that the ownership/ title of goods passed on at the buyers premises.

2. The ld. Advocate appearing for the appellant submitted the certificates/purchase order issued by the buyers, indicating that goods delivered at site on FOR basis.

3. On perusal of the certificates, I find that since the delivery is at buyers site, the service tax paid on such outward transportation of goods should merit consideration as input service for availment of cenvat benefit. However, since the certificates/purchase orders were not available before the original authority, I am of the view that the matter can be remanded back to him for verification of the certificates/purchase orders to be placed by the appellant. If the documents show that the goods were delivered at buyer's premises, the cenvat benefit shall be extended by the original authority.

[Dictated and pronounced in the Open Court]

(S.K. MOHANTY)
MEMBER (JUDICIAL)

Anita