# CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL,

West Block No.2, R.K.Puram, New Delhi

**COURT-I**

**Date of hearing: 28.06.2017**

**Appeal No. E/1562, 1565/2012-EX[DB]**
[Arising out of the Order-in-Appeal No. 13-16/Commr/CEX/Adj/BPL-II/2012 dated 12.03.2012 and 17-20/Commr/CEX/Adj/BPL-II/2012 dated 13.03.2012 passed by the Commissioner of Central Excise, Bhopal]

M/s. HEG Ltd. … Appellant

Vs.

C.C.E. Bhopal ... Respondent

Appearance:

Present Shri Hemant Bajaj, Advocate for the appellant
Present Shri R.K. Mishra, DR for the respondent

**Coram: Hon'ble Mr. Justice (Dr.) Satish Chandra, President**
**Hon'ble Mr. V. Padmanabhan, Technical Member**

**FINAL ORDER No. 54538-54539/2017**

Per Justice (Dr.) Satish Chandra:

The present appeal is filed against the order in appeal no. 13-16/2012 dated 12.03.2012 and 17-20/2012 dated 13.03.2012.

2. In both the appeals, the issue is common and i.e. pertaining to the credit of input services. Hence both the appeals are disposed of by this common order. The disputed period is September 2004 to March 2011.

3. During the period under consideration, the appellant was engaged in the manufacture of Graphite Electrodes falling under Chapter 85 of the First Schedule to the Central Excise Tariff Act,

1985. During the period, the appellant has claimed Cenvat Credit on the services such as port services, cargo handling services, customs house agents services, insurance services and courier services. But the department has denied the same. Being aggrieved the appellant has filed the present appeal.

4. With this background, we have heard Shri Hemant Bajaj, Advocate for the appellant and Shri R.K. Mishra, DR for the respondent.

5. After hearing both the parties and perusal of record, it appears that Cenvat Credit of all the above services have been allowed in various decisions of Hon'ble High Courts and Tribunal. The issue is no longer res integra since all services are covered by various decisions in favour of the appellant:

i) Port Services:

***CCE Jaipur Vs. Hindustan Zinc vide final order no. A/1231/2012 dated 01.10.2012 and CC Rajkot Vs. Rolex Rings Pvt. Ltd. 2008 (230) ELT 569 (Tr-Ahmd.)***

ii) Cargo Handling Services:

***CCE Raipur Vs. HEG Ltd. 2010 (18) STR 56 (Tri-Del) and Central Excise Vs. Inductotherm India Pvt. Ltd. 2014 (36) STR 994 (Guj. HC).***

iii) Customs House Agent's Services:

***CCE Raipur Vs. Bhilai Engineering Corporation Ltd. 2016 (41) STR 774 (Tri-Del) and CC Rajkot Vs. Rolex Rings Pvt. Ltd. 2008 (230) ELT 569 (Tr-Ahmd.).***

***iv)*** Insurance Services:

***Hindustan Zinc Ltd. Vs. CCE Jaipur 2015 (37) STR 608 (Tri-Del.) and Oudh Sugar Mills Ltd. Vs. CCE Lucknow 2012 (282) ELT 541 (Tri-Del.)***

v) Motor Vehicle Insurance

***CCE Raipur Vs. HEG Ltd. 2010 (20) STR 312 (Tri-Del)***

vi) Premises, equipment insurance

***JSW Steel (Salay) Ltd. Vs. CCE Raigad 2017 (2) TMI 318-CESTAT Mumbai***

vii) Transit Insurance of excisable goods

***Hindustan Zinc Ltd. Vs. CCE Jaipur 2015 (37) STR 608 (Tri-Del).***

viii) Insurance of cash during transit:

***Hindustan Zinc Ltd. Vs. CCE Jaipur 2015 (37) STR 608 (Tri-Del.)***

ix) Insurance of employee of appellant:

***HEG Ltd. Vs. CCE 2010 (17) STR 178***

x) Courier Services

***CCE Vapi Vs. Apar Industries Ltd. 2010 (20) STR 624 (Tri).***

6. In the light of the above discussion, we find no reason to sustain the impugned order. Same is set aside.

7. In the result, both the appeals are allowed.

[Dictated and Pronounced in the open court]

(V. Padmanabhan)
Technical Member

(Justice Dr. Satish Chandra)
President

Bhanu