IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
West Block No. 2, R.K. Puram, New Delhi – 110 066.

Date of Hearing/ Decision: 02.11.2017

Appeal No. E/58808/2013-EX[SM]
[Arising out of Order-in-Appeal No.45 (VC) CE/JPR-I/2013 dated 30.04.2013 passed by the Commissioner (Appeals), Central Excise, Jaipur]

Mangalam Cement Ltd — Appellant

Vs.

CCE & ST, Jaipur-I — Respondent

Appearance
Shri Rahul Lakhani, Advocate - for the appellant
Shri K. Poddar, DR - for the respondent

CORAM: **Hon'ble Mr. M.V. Ravindran, Member (Judicial)**

Final Order No. 57588/2017

Per M.V. Ravindran:

1. This appeal is directed against Order-in-Appeal No. 45/2013 dated 30.04.2013.
2. Heard both sides and perused records.
3. The issue that falls for consideration in this case is regarding eligibility to avail Cenvat credit of Service Tax paid on various services received at wind mill electricity generator of the appellant. Both the lower Authorities have come to a conclusion that any services rendered at wind mill electricity generator and Service Tax paid thereon is not eligible as Cenvat credit for the reason that the said windmill farm is not situated within the factory premises and is situated at a different place.
4. The issue is no more res Integra and has been decided by the Tribunal in the favour of the appellants in many matters. The Ld.

Counsel was correct in bringing to my notice that identical issue of very same appellant is decided in their favour by the Division Bench of this Tribunal in Final Order No. 54577-55479/2017 dated 25/04/2017 and draws my attention to the copy of the said order. On perusal of the same I find it so.

5. In view of the foregoing, I hold that the impugned order is unsustainable and liable to be set aside and I do so. The impugned order is set aside and the appeal is allowed.

(Order dictated and Pronounced in open Court)

(M.V. Ravindran)
Member (Judicial)

Rekha