

IN THE CUSTOMS, EXCISE & SERVICE TAX  
APPELLATE TRIBUNAL,  
WEST BLOCK NO.2, R.K. PURAM, NEW DELHI-110066

BENCH-SM

COURT – IV

**Excise Appeal No. E/51790/2018 [SM]**

[Arising out of Order-in-Appeal No. 37(NG)CE/JPR/2018 dated 13/03/2018 passed by the Commissioner (Appeals), Central Goods, Service Tax & Central Excise, Jaipur]

**Natural Slate & Sandstone Exports Pvt. Ltd. ...Appellant**  
**Vs.**  
**C.C.E. & S.T., Jaipur – I ...Respondent**

Present for the Appellant : Ms. Surbhi Sinha, Advocate  
Present for the Respondent: Mr. Tamana Alam, AR

**Coram: HON'BLE MRS. ARCHANA WADHWA, MEMBER (JUDICIAL)**

**Date of Hearing/Decision: 27.12.2018**

**FINAL ORDER No. 53475 / 2018**

**PER: ARCHANA WADHWA**

The appellant are 100% EOU in the manufacture of sandstone and slate articles. Goods are removed from factory and port through railway transport. The dispute is as to whether freight incurred on the railways would be admissible cenvat credit or not.

2. After hearing both the sides, I find that issue is no more *res integra* and stands settled by various decisions. One such reference can be made to Tribunal's decision in the case of **Mahindra Reva Electric Vehicles (P.) Ltd. Vs. C.C.E. & S.T. Bangalore 2017 (3) GSTL 75 (Tri. - Bang)**. It stands held that outward freight up to the port of export is an input service and credit of the service tax paid on the services utilized for transportation of the goods to the port area are admissible cenvatable services. For holding so, the Tribunal has referred to various precedent decisions including the Hon'ble Gujarat High Court decision in the case of **Commissioner**

**Vs. Dynamic Industries Ltd. 2014 (307) ELT 15 Gujarat.** As such by following the above decisions I set aside the impugned Order and allow the Appeal with consequential relief.

[Dictated and pronounced in the open Court]

**(ARCHANA WADHWA)  
MEMBER (JUDICIAL)**

D.J.