IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, WEST ZONAL BENCH AT MUMBAI

COURT No. I

Appeal No. E/87173/17

(Arising out of Order-in-Appeal No. PK/148/BEL/2017 dated 27.04.2017 passed by Commissioner of Central Excise (Appeals), Mumbai)

Hindalco Industries Ltd. **Appellant**
Vs.

Commissioner of Central Excise Mumbai **Respondent**

Appearance:

Ms. Anjali Hirawat, Advocate for appellant
Shri A.B. Kulgod, Asst. Commr (AR) for respondent

CORAM:

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

Date of Hearing & Decision: 13.03.2018

FINAL ORDER NO. A/85843/2018

Per: M.V. Ravindran

This appeal is directed against Order-in-Appeal No. PK/148/BEL/2017 dated 27.04.2017.

2. Heard both sides and perused the records.

3. The issue involved in this case is regarding eligibility to avail CENVAT Credit of service tax paid on "Air Travel Agent

Services" and "Business Auxiliary Services" on the basis of invoices issued by ISD.

3. Identical issue for the earlier period of the very same assessee was before the Tribunal in appeal No. E/85754/17. The said appeal was allowed by final order No. A/92074/17 dated 27.12.2017.

4. I do not find any reason to deviate from such a view already taken. Accordingly, following the view expressed by the bench in the assessee's own case, the impugned order is set aside and the appeal is allowed.

(Order dictated in Court)

(M.V. Ravindran)
Member (Judicial)

nsk