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

**APPEAL NO: E/87861/2017**

[Arising out of Order-in-Appeal No: PK/108/ME/2017 dated 31/08/2017 passed by the Commissioner of GST & Central Excise (Appeals – I), Mumbai.]

Larsen & Toubro Ltd …***Appellant***

*versus*

Commissioner of Central Excise
Mumbai – II ***…Respondent***

*Appearance:*

Shri Kishore Ahuja, AGM – IDI of appellant

Shri DS Chauhan, Superintendent (AR) for the respondent

**CORAM:**

**Hon'ble Shri M V Ravindran, Member (Judicial)**

**Date of hearing: 20/03/2018**
**Date of decision: 20/03/2018**

**ORDER NO: A/86097 / 2018**

This appeal is directed against Order-in-Appeal No: PK/108/ME/2017 dated 31/08/2017 passed by the Commissioner of GST & Central Excise (Appeals – I), Mumbai.

2. Heard both the sides and perused the records. On perusal of the records, I find that the issue is regarding, whether the appellant is eligible for availment of CENVAT credit of service tax paid on the services of supply of tangible goods services at job-worker's premises.

3. Representative for the appellant submits that identical issue for the earlier period was in appeal before the Tribunal in appeal No. E/87384/2017, E/87488/2015 and E/86239/2016 (appeal filed by Revenue) and this Tribunal by final order No. A/92042/2017 dated 15/09/2017, A/92191/2017 dated 13/02/2017 and A/891627-89628/2017 dated 19/09/2017 accepted the contentions of the assessee and held that CENVAT credit is available on the services of supply of tangible goods at job-worker's premises. I find it so. Since, the issue involved, for the earlier period is decided in favour of the appellant, I do not find any reason to deviate from the view already taken. Accordingly, the impugned order is set aside and the appeal is allowed.

*(Dictated in Court)*

**(M V Ravindran)**
***Member (Judicial)***

**/as2304*