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

COURT No. I

Appeal No. E/85533/2018

(Arising out of Order-in-Appeal No. PUN-EXCUS-001-APP-0536/2017-18 dated 31.10.2017 passed by Commissioner of Central Excise (Appeals), Pune)

M/s L'Oreal India Pvt. Ltd. **Appellant**

Vs.

Respondent

Commissioner of Central Excise
Pune I

Appearance:

Shri Mihir P. Deshmugh, Advocate with for appellant
Shri Rajan Mishra, Advocate

Shri D.S. Chavan, Supdt. (AR) for respondent

CORAM:

Hon'ble Mr. Sanjiv Srivastava, Member (Technical)

Date of Hearing/Decision: 21.05.2018

FINAL ORDER NO A/86802/2018

Per: Sanjiv Srivastava

The issue for consideration in this appeal is with regard to admissibility of CENVAT Credit of service tax paid on services utilized for removal of hazardous waste.

2. The appellant was represented by Shri Mihir P. Deshmukh, Advocate and Revenue was represented by Shri D.S. Chavan, Superintendent.

3. Heard both sides.

4. At the outset, learned Counsel for the appellant pointed out that in their own case, the Tribunal vide order No. A/91536/2017 dated 07.12.2017 has considered the matter and have ruled in their favour.

5. Learned Authorised Representative reiterated the finding recorded in the order-in-appeal.

6. On perusal of records, I find that the Commissioner (Appeals) has vide orders-in-appeal No. PUN-EXCUS-001-APP-160/17-18 and PUN-EXCUS-001-APP-161/17-18 dated 10.07.2017 considered the issue and ruled in favour of the party. The department had challenged the said order before the Tribunal in Appeal No. E/87357/2017. The said appeal has been ruled in favour of the party vide order No. A/91536/2017 dated 07.12.2017. Nothing has been brought on record to justify any contrary stand. Accordingly, following the said order the appeal is allowed.

(Dictated in Court)

(Sanjiv Srivastava)
Member (Technical)

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