IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
WEST ZONAL BENCH AT MUMBAI
COURT No.

APPEAL No. E/86900/2018

(Arising out of Order-in-Appeal No. NGP-I/APPL/51/2017-18 dated 22.2.2018 passed by Commissioner of Central Excise & CGST (Appeals), Nagpur)

Garware Polyester Ltd.	**Appellant**
Vs.	
Commissioner of Central Excise & ST, Nagpur	**Respondent**

Appearance:

Shri Rajesh Ostwal, Advocate, for appellant
Shri A.B. Kulgod, Assistant Commissioner (AR), for respondent

CORAM:

Hon'ble Dr. D.M. Misra, Member (Judicial)

Date of Hearing: 16.8.2018
Date of Decision: 16.8.2018

ORDER No. **A/87098/2018**

Heard both sides.

2. This is an appeal filed against order-in-appeal No. NGP-I/APPL/51/2017-18 dated 22.2.2018 passed by the Commissioner of Central Excise (Appeals), Nagpur.

3. The short issue involved in the present appeal is whether the appellant is entitled to avail cenvat credit of service tax paid on input services, viz. rent-a-cab

service, air travel agent service during the period 2005 to March 2011.

4. Learned Advocate submits that the admissibility of cenvat credit on the aforesaid input services has been settled by this Tribunal in favour of the assessee in the case of *CCE,Cus (Appeals), Rajkot vs. A.O. Cash BSNL GMTD – 2017 (51) STR 417 (Tri.-Ahmd.)*, *Godrej & Boyce Mfg. Co. Ltd. vs. CCE, Chennai-II – 2017 (48) STR 88 (Tri.-Chennai)* and by the Hon'ble Gujarat High Court in the case of *Principal Commissioner vs. Essar Oil Ltd. – 2016 (41) STR 389 (Guj.)*.

5. Learned AR for the Revenue reiterates the findings of the learned Commissioner (Appeals), but could not place any contrary decision.

6. I find that the admissibility of cenvat credit on the aforesaid services has been settled by this Tribunal in the aforesaid two cases. Following the aforesaid precedent, the impugned order is set aside and the appeal is allowed.

(Pronounced in court)

(Dr. D.M. Misra)
Member (Judicial)

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