

**Customs, Excise & Service Tax Appellate Tribunal
West Zonal Bench At Ahmedabad**

REGIONAL BENCH- COURT NO.3

Excise Appeal No. 13016 of 2019

(Arising out of OIA-CCESA-SRT-APPEAL-PS-274-2019-20 dated- 31/07/2019 passed by Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-SURAT-I)

NITCO LIMITED

Survey No. 176/3/1/2, Silli Village
Silvassa, Dadra And Nagar Haveli

.....Appellant

VERSUS

C.C.E. & S.T.-DAMAN

3rd Floor...Adarsh Dham Building, Vapi-Daman Road, Vapi
Opp.Vapi Town Police Station,
Vapi, Gujarat-396191

.....Respondent

APPEARANCE:

Shri. Prasanna Sudke, Chartered Accountant for the appellant
Shri. Ghanshyam Soni, Joint Commissioner (Authorized Representative) for the Respondent

CORAM: HON'BLE MEMBER (JUDICIAL), MR. RAMESH NAIR

Final Order No. A/ 10751 /2022

DATE OF HEARING: 24.06.2022

DATE OF DECISION:24.06.2022

RAMESH NAIR

The issue involved in the present case is that whether the appellant is entitled for Cenvat Credit on C&F Agent Services.

2. Shri. Prasanna Sudke, Learned Chartered Accountant appearing on behalf of the appellant submits that in respect of C&F Agent service, the service is provided upto at the place of removal. Therefore, as per the definition of input service provided under Rule 2(I) of Cenvat Credit Rules, 2004, all the services upto the place of removal are admissible input service. He placed reliance on the decision of this Tribunal in the case of NITCO LIMITED Vs. COMMISSIONER OF CENTRAL EXCISE & ST, DAMAN-2022 (5) TMI-CESTAT AHMEDABAD.

3. Shri. J A Patel Learned Superintendent (Authorized Representative) appearing on behalf of the Revenue reiterates the finding of the impugned order.

4. I have carefully considered the submissions made by both the sides and perused the records. I find that the dispute is related to Cenvat on C&F Agent service. The C&F Agent service is provided for sale of the goods take place on behalf of the appellant. The sale of goods from the C&F Agent service is treated as sale by the appellant themselves, therefore, the C&F Agent services are received upto the place of removal. This issue has been considered in the appellant's own case cited (Supra).

5. Accordingly, I am of the view that the C&F Agent Service is admissible input service in the terms of Rule 2(I) of Cenvate Credit Rules, 2004. Hence, the impugned order is set-aside and the appeal is allowed

(Dictated & Pronounced in the open court)

(RAMESH NAIR)
MEMBER (JUDICIAL)