



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02.03.2026

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THE HONOURABLE DR.JUSTICE G.JAYACHANDRAN
and
THE HONOURABLE MR.JUSTICE SHAMIM AHMED

Civil Miscellaneous Appeal No.1893 of 2012

Commissioner of Central Excise and Service Tax,
No.1, Williams Road, Cantonment,
Tiruchirappalli 620 001.

....Appellant/Respondent

/versus/

1.M/s Tamil Nadu Cements Corporation Ltd.,
S.F.No.42/5, Ravuthampatti,
Ariyalur Pin 621 729.

..Respondent/Applicant

2.Customs, Excise and Service Tax
Appellate Tribunal, South Zonal Bench,
Shastri Bhavan Annexure,
No.26, Haddows Road,
Chennai 600 006.

...Respondent/Respondent

PRAYER

Civil Miscellaneous Appeal has been filed under Section 35-G(2) of Central Excise Act, 1944, to consider the above substantial questions of law raised by the Revenue and allow this appeal, by setting aside the impugned Final Order No.1046/2011, dated 05.09.2011 passed by the Hon'ble CESTAT, Chennai.



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C.M.A.No.1893 of 2



For Appellant

Mr.A.P.Srinivas, Standing
Counsel

For Respondents

M/s R.Priyanka for R1

R2-Tribunal

JUDGMENT

The issue regarding the admissibility of cenvat credit on outward transport of goods from the place of removal came up for consideration before the CESTAT, Chennai.

2. The Tribunal, taking note of the Judgment rendered in *Commissioner of Central Excise and Service Tax, Bangalore v. M/s ABB Ltd., Vadodara and others reported in [2011 TIOL 395]* and the judgment rendered in *M/s The India Cements Ltd., and three others vs. CCE, reported in [2007(8) STR 43 (Tri)]*, remanded the matter for fresh consideration by the Adjudicating Authority. Taking into account that the dispute regarding cenvat credit on outward transport of goods has arisen after 01.04.2008, the Department, being aggrieved, has preferred an appeal, which has been pending for more than 13 years.

3. The learned counsel for the Department submits that regarding cenvat credit on outward transport of goods for the period involving after 01.04.2008



the Appellate Authority, against the order passed by the Commissioner, is the CESTAT. It is further submits that this issue has already been settled by the earlier judgment of the Division Bench of this Court in *the Commissioner of Central Excise and Service Tax, Coimbatore v. Pricol Limited, Perianaickenpalayam, Coimbatore and another, decided on 22.07.2019*. All the civil miscellaneous appeals were similar in nature and were remanded back for fresh consideration and this present case may also be remanded back to the CESTAT for fresh consideration.

4. The learned counsel appearing for the respondents concurs with the above submission.

5. Taking note of the fact that the Division Bench has already decided the cases of a similar nature by remanding them back to the CESTAT for fresh consideration, this Civil Miscellaneous Appeal is disposed of by remanding the matter back to the CESTAT for fresh consideration. No costs.

(Dr.G.JAYACHANDRAN,J.) (SHAMIM AHMED,J.)
02.03.2026

Index:yes/no
Speaking order:yes/no
Neutral Citation:No
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C.M.A.No.1893 of 2



To

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