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IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

CENTRAL EXCISE APPEAL NO.212 OF 2017

M/s. Man Industries (India) Ltd. ..Appellant
V/s.
The Commissioner, Central Excise,
Large Tax Payer Unit, Mumbai ..Respondent.

Mr.B.B.Mohite with Mr.Prabhakar Jadhav for the appellant.

Mr.Pradeep S.Jetly for the respondent.

CORAM: M.S.SANKLECHA AND RIYAZ I. CHAGLA, JJ.

DATE : AUGUST 29, 2018

P.C.:-

This appeal under Section 35G of Central Excise Act, 1944 challenges the order dated May 27, 2016 passed by Customs, Excise and Service Tax Appellate Tribunal.

2. Mr.Mohite, the learned counsel appearing in support of the appellant presses only the following question of law for our consideration:-

" Whether in the facts and circumstances of the case and in law the Tribunal ought to have held that outward freight is an 'Input service' prior to 1-4-2008 entitled for Cenvat Credit under Rule 3 of the Cenvat Credit Rules, 2004 ? ”

3. The appeal is admitted on the above substantial question of law.

4. It is an admitted position between the parties that the question raised herein stands concluded in favour of the appellant-assessee by the decision of the Supreme Court in *Commissioner of Central Excise, Belgaum V/s. Vasavadatta Cements Ltd.*[1].

5. In the above view, the question stands answered in the affirmative in favour of the appellant-assessee and against the respondent revenue.

6. Thus, the appeal is allowed in above terms.

(RIYAZ I. CHAGLA, J.) ***(M.S.SANKLECHA, J.)***

1 **2018 (11) G.S.T.L. 3 (S.C.)**