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IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

CENTRAL EXCISE APPEAL NO. 184 OF 2017

The Commissioner of Central Excise & Service Tax (LTU) … Appellant
V/s.
M/s. Bajaj Auto Ltd. …Respondent

Mr. Swapnil Bangur, with Ms. Maya Majumdar for the Appellant.
Mr. Makrand Joshi, I/b MAX Legal for the Respondent.

CORAM: M.S.SANKLECHA & RIYAZ I. CHAGLA, JJ.
DATED: 24TH SEPTEMBER, 2018.

PC:-

1. This Appeal under Section 83 of the Finance Act, 1994 read with Section 35G of the Central Excise Act, 1944 challenges the order dated 26th November, 2015 passed by the Customs, Excise and Service Tax Appellate Tribunal (Tribunal).

2. The Revenue presses only the following question of law for our consideration:-

> ***i) Whether on the facts and in the circumstances of the case and in law the Tribunal was correct in holding that the Respondent-Assessee is not entitled to file CENVAT Credit on account of maintenance and repair services provided to***

windmills installed and situated away from the factory and factory premises?

3. It is an agreed position between the parties that the issue raised herein stands concluded against Appellant – Revenue and in favour of Respondent – Assessee by the decision of this Court in the case of ***Commissioner of Central Excise and Customs, Aurangabad Vs. Endurance Technology Pvt. Ltd.***[1] In the impugned order the Tribunal has followed the decision of this Court in ***Endurance Technology (Supra).*** In the above view the question as proposed does not give rise to any substantial question of law as it stands concluded by the decision of this Court in ***Endurance Technology (Supra).***

4. Accordingly, the Appeal is dismissed.

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

1 2015 TIOL 1371.