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IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

CENTRAL EXCISE APPEAL NO.188 OF 2017

The Principal Commissioner of Central Excise ..Appellant
V/s.
M/s. Castrol India Ltd. ..Respondent.

Mr.M.Dwivedi with Mr.Amol Joshi for the appellant.

Mr.Abhineet Sharma with Mr.Sanyik Patil I/b. VOX Legal for the respondent.

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

DATE : AUGUST 29, 2018

P.C.:-

Mr.Abhineet Sharma, the learned counsel undertakes to file Vakalatnama on behalf of the respondent by Monday, September 3, 2018.

2. This appeal under Section 35G of Central Excise Act, 1944 challenges the order dated August 16, 2011 passed by Customs, Excise and Service Tax Appellate Tribunal.

3. The revenue has urged the following question of law for our consideration:-

> " Whether in the facts and circumstances of the case and *in* law the Tribunal is justified in holding that Goods Transport Agency services used for the transport of the final products from the place of removal should be treated as the input services for allowing the credit of the service tax paid on such services ? "

4. it is an admitted position by the parties that the issue arising herein stands concluded in favour of the respondent-assessee by the decision of the Supreme Court in the matter of *Commissioner of Central Excise, Belgaum V/s. Vasavadatta Cements Ltd.*[1] Thus, no interference with the impugned order is called for.

5. In the above view, the question as proposed does not give rise to any substantial question of law. Thus not entertained.

6. Accordingly, appeal is dismissed.

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

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