

**HIGH COURT OF JUDICATURE FOR RAJASTHAN AT
JODHPUR**

D.B. Central/excise Appeal No. 32/2025

Commissioner Of Cgst And Central Excise, G-308, New Industrial
Area, Basni, Near Diesel Shed, Jodhpur (Raj.)-342 003

----Appellant

Versus

Ambuja Cement Limited, Unit Rabriyawas P.o.rabriyawas, Tehsil
Jaitaran, District Pali Raj 306709

----Respondent

For Appellant(s) : Mr. Rajat Arora
For Respondent(s) :

**HON'BLE DR. JUSTICE PUSHPENDRA SINGH BHATI
HON'BLE MR. JUSTICE ANUROOP SINGHI**

Order

07/10/2025

1. Having considered arguments advanced and the judgment impugned dated 25.11.2024 passed by learned Customs, Excise & Service Tax Appellate Tribunal, Principal Bench, New Delhi, we are satisfied that this appeal involves a substantial question of law in the following terms :

1. Whether, in the facts and circumstances of the case, the learned CESTAT was justified in holding that the assessee is entitled to avail CENVAT credit on service tax paid on outward transportation of goods sold on FOR destination basis, even though, as per Section 4(3)(c) of the Central Excise Act, 1944, the 'place of removal' ordinarily means the factory or premises of production/manufacture, and whether such outward transportation can be treated as an 'input service' within the meaning of Rule 2(1) of the CENVAT Credit Rules, 2004 ?

2. Whether, in view of the amendment in the definition of 'input service' under Rule 2(1) of the CENVAT Credit Rules, 2004 with effect from 01.03.2008, the service of outward transportation of cement from the place of removal to the buyer's premises can still be regarded as an eligible input service for the purpose of availing CENVAT credit?"

2. Admit.

3. Issue notice

(ANUROOP SINGHI),J

(DR.PUSHPENDRA SINGH BHATI),J

41-Sudheer/-