Customs, Excise & Service Tax Appellate Tribunal
West Zonal Bench At Ahmedabad

REGIONAL BENCH- COURT NO.3
Excise Appeal No.10480 of 2019
(Arising out of OIA-VAD-EXCUS-002-APP-460-2018-19 dated 13/11/2018 passed by Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-VADODARA-II)

Unique Chemicals ......**Appellant**
Plot No 5, Gidc, Panoli
Ta Ankleshwar
Bharuch, Gujarat

VERSUS

C.C.E. & S.T.-Vadodara-ii ....**Respondent**
1st Floor... Room No.101,
New Central Excise Building,
Vadodara, Gujarat-390023

APPEARANCE:
Shri Yogesh.B. Desai, Advocate for the Appellant
Shri Prakash Kumar Singh, Superintendent (AR) for the Respondent

CORAM: HON'BLE MEMBER (TECHNICAL), MR. RAJU

Final Order No. A/ 12484 /2021

DATE OF HEARING: 05.11.2021
DATE OF DECISION: 05.11.2021

RAJU

This appeal has been filed by M/s Unique Chemicals against the denial of cenvat credit on services viz. Mandap Keeper Service and Hotel Accomodation Service received by them.

2. Learned Counsel pointed out that earlier in their own case tribunal vide order No A/11816/2019 dated 23.09.2019 has allowed credit on these various services.

3. Learned AR relies on the impugned order.

4. I considered the rival submission. I find that identical case has been decided by tribunal in the appellant's own case (Supra) in which following has been observed:

"4. I have heard both the sides and perused the records. I find that there is no dispute, that the Hotel Accommodation Service was used by the appellant for hotel stay of staff of the appellants who travelled outside for business purpose. As regard Mandap Keeper

service, the same is used for arranging the business conference which is a necessity for running the business. Therefore, both the services are directly used for conducting the business of the appellant. The expenditure expenses of these services are borne by appellant and booked in their books of account. The admissibility of the Cenvat Credit on the aforesaid services have been considered by this Tribunal in the case of appellant's sister unit i.e. Unique Pharmaceuticals Laboratories Vs. C.C.E. & S.T. - Vadodra-II, Unique Pharmaceuticals Laboratories Vs. C.C.E. & S.T.-Vadodra-II (Supra) wherein the Cenvat Credit on Mandap Keeper Service was allowed.

5. As regard the Hotel Stay, this Tribunal in the case of M/s. Shree DIGVIJAY CEMENT COMPANY LTD (supra) allowed the Cenvat Credit. Moreover, there are number of Judgments cited by the appellant which supports their case, therefore, in my considered view, the Cenvat Credit on Hotel Accommodation and Mandap Keeper service is admissible."

5. Relying on the aforesaid order the appeal is allowed.

(Dictated and Pronounced in the open court)

RAJU
MEMBER (TECHNICAL)

Geeta