

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

**Appeal No. E/12321/2018-SM**

[Arising out of OIA No. OIA-VAD-EXCUS-002-APP-100-2018-19 dated 27.06.2018 passed by  
C(A) Vadodara-I]

M/s Unique Pharmaceutical Laboratories Appellant

Vs

C.C.E.& S.T. Vadodara-ii Respondent

**Represented by:**

For Appellant: Shri. Yogesh B. Desai (Advocate)

For Respondent: Smt. Nitina Nagori (A.R.)

**CORAM:**

**HON'BLE MR. RAMESH NAIR, MEMBER (JUDICIAL)**

Date of Hearing/Date of Decision:11.12.2018

**Final Order No. A/ 12864 /2018**

***Per: Ramesh Nair***

The issue involve is that whether the appellant is entitled for cenvat credit in respect of following input services:

- Renting of immovable property – Amount involved (Rs. 21,16,276.00/-)
- Work contract service construction service for repair and maintenance – Amount involved (Rs. 4,07,978.00/-)
- Air Travel agent – Amount involved (Rs.22,246.00/-)
- Mandap Keeper – Amount involved (Rs. 1,32,997/-)
- Club or association service – Amount involved (Rs. 3,734.00/-)
- Courier Service – Amount involved (Rs. 4,51,017.00/-)

2. Sh. Yogesh B Desai, Ld. Counsel appearing on behalf of the appellant submits that in respect of the same services for the past period this Tribunal has allowed the appeal vide Order No. A/12814/2018 dated 10.12.2018.

3. Ms. Nitina Nagori, Ld. Deputy Commissioner (AR) appearing on behalf of the Revenue reiterates the findings of the impugned order.

4. On careful consideration of the submission made by both the sides, I find that in this Tribunal's Order No. A/12814/2018 dated 10.12.2018 cenvat credit in respect of the same services in the appellant's own case has been allowed. The said order is reproduced below:

*"The issue involved is that whether the appellant is entitled for cenvat credit in respect of following input services:*

**Statement of service-wise demand**

Sr. No	Service Category	Amount of Credit taken
1	Renting of immovable property	8,19,805.00
2	Work contract service	1,70,605.00
3	Air travel agent	16,538.00
4	Mandap keeper	49,271.00
5	Club or association service	4,073.00
6	Rent-a-cab	2,773.00
7	Authorized service station	913.00
8	Photography	216.00
9	Tour operator	87.00
10	Courier service	2,63,993.00
	<b>Total</b>	<b>13,28,274.00</b>

2. Sh. Yogesh B. Desai Ld. Counsel appearing on behalf of the appellant submits that the credit on the aforesaid services was denied only on the ground that these services have no nexus in or relation to manufacture of final product. He submits that all the services used by the appellant are used in relation to overall manufacturing and sale of the goods, therefore, it is clearly covered under definition of input services. He further submits that in respect of all the services, this Tribunal in various judgments allowed the credit. He placed reliance on the following judgments passed allowing the credit on each and every services under question:

- *Unique Pharmaceutical Laboratories, Unique Chemicals 2018 (2) TMI 474-CESTAT, AHMEDABAD*
- *Styrolution ABS India Limited -2018 (1) TMI-299-CESTATAHMEDABAD*
- *Balkrishna Industries Ltd. -2015 (39) S.T.R. 861 (Tri.-Del)* • *M/s Ion Exchange (I) Ltd 2018 (12) GSTL (Tri. Ahmd.)*
- *Red Hat India Pvt Ltd. 2016 (44) S.T.R 451 (Tri.-Mumbai)* • *Sagar Cements Ltd-2017-TIOL-228-CESTAT-HYD*
- *Xilink India Technology Services (P) Ltd -2016 (44) STR 129 (Tri. Hyd.)*
- *Maharashtra Seamless Ltd -2016-TIOL-974-CESTAT-MUM*
- *Hindustan Petroleum Corporation Ltd - 2016-TIOL-3130-CESTATHYD*
- *Reliance Industries Ltd -2016-TIOL-2392-CESTAT-MUM*

- Parason Machinery India Pvt. Ltd -2017-TIOL-4003-CESTAT-MUM
- John Deere India Pvt. Ltd -2016 (41) S.T,R 990 (Tri.-Mumbai)
- Chamundi Textiles (Silk Mills) Ltd-2010 (258) E.L.T 141 (Tri. Bang.)
- Cadmach Machinery Co. (P) Ltd -2013 (31) STR 33 (Tri.-Ahmd.)
- Essar Oil Ltd.-2016 (41) STR 389 (Guj.)
- M/s. Unique Pharmaceuticals Laboratories –2017-TIOL-3856- CESTAT-AHM
- Unique Pharmaceuticals Laboratories -2018-TIOL-1313-HC-AHMST
- Plastichemix Industries- 2013 (32) S.T.R 383 (Tri. Ahmd.)

*He also submits that as regard the credit on rent-a-cab services, the appellant has wrongly mentioned the head of rent-a-cab whereas, as per the invoice, the services is of supply of tangible goods which was used for organizing camp in relation to promotion of their product. Therefore, the said service is also eligible for cenvat credit as per judgment cited above.*

*3. Ms. Nitina Nagori Ld. Deputy Commissioner (AR) appearing on behalf of the Revenue reiterates the findings of the impugned order.*

*4. I have carefully considered the submissions made by both the sides and perused the records, I find that almost all the input services have been held as input services in the judgments cited by the Ld. Counsel, accordingly, all the services are indeed input services and credit is admissible. As regard rent-a-cab, on perusal of invoice, I find that in fact it is not rent-a-cab whereas it is service of supply of tangible goods which was used for organizing medical camp which is in connection to promotion of their product, therefore, it is an input service. This Tribunal and various High Courts time and again considered the admissibility of the cenvat credit on input services in question and passed various judgments as cited above in the submissions of Ld. Counsel. Therefore, there is no need to discuss again and again on the admissibility of the cenvat credit on such input services. Accordingly, I, following the ratio of the above judgment, allow the credit. Accordingly, the impugned order is set aside and appeal is allowed.”*

5. On going through the above order, it can be seen that all the six services involved in the present case were also subject matter of the aforesaid order, accordingly, following the ratio of the above Tribunal decision, I set aside the impugned order and allow the appeal.

*(Dictated and Pronounced in the open court)*

**(Ramesh Nair)  
Member (Judicial)**

Neha