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

REGIONAL BENCH- COURT NO.1

Excise Appeal No. 10532 of 2022

(Arising out of Order No. VAD-EXCUS-002-APP-352-2019-20 dated 26.09.2019 passed by Commissioner of (Appeals), Vadodara)

Gujarat Guardian Ltd. **...Appellant**
Village Kondh, Taluka Valia,
Bharuch, Gujarat-393001

VERSUS

C.C.E. & S.T. Vadodara-II **...Respondent**
1st Floor, Room no. 101, Vadodara
Gujarat-390023

APPEARANCE:
Shri S.J. Vyas, Advocate appeared for the Appellant
Ms. Sunita Menon, Superintendent (AR) appeared for the Respondent

CORAM: HON'BLE MEMBER (JUDICIAL), MR. SOMESH ARORA

FINAL ORDER NO. 11023 /2025

DATE OF HEARING: 07.11.2025
DATE OF DECISION:07.11.2025

SOMESH ARORA

Both sides agree that the matter stands covered vide Final Order No. A/11823/2019 dated 13.09.2019 passed by this Bench in which the appeal was partly allowed in the following terms, para 4-4.2 is reproduced below:

> "4. I have considered rival submissions. I find that as far as credit in respect of staff services received in respect of Guest Houses is concerned, the same is covered by the decision in the appellants own case and therefore, the said credit is denied and the appeal on that count is dismissed.
> 4.1 As regard the manpower supply services received in respect of staff of the café (canteen), it is not disputed that the café is a mandatory requirement under the Factories Act and, therefore, without running a canteen, they cannot run the factory legally. The argument of the Ld. AR that by virtue of use of the staff in the canteen should be treated as outdoor catering service and hence excluded from the definition of the input services is misplaced. The service is classified by service provider and just because it is used in canteen, it does not become outdoor catering service. Consequently, the appeal is allowed.
> 4.2 As regard the Cenvat Credit on the manpower supply services used for cleaning of roads and factory machines, etc. is concerned, the same is covered by the decision of Tribunal in the case of M/s. Zuari Cement Ltd. (supra). Relying on the aforesaid decision, the appeal on this count is allowed."

2. Accordingly, following the aforesaid order, this appeal is also partly allowed in above terms.

(Dictated & Pronounced in the open court)

(SOMESH ARORA)
MEMBER (JUDICIAL)

Neha