

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

REGIONAL BENCH- COURT NO. 02

EXCISE Appeal No. 10080 of 2022

[Arising out of OIA-VAD-EXCUS-001-APP-081-082-2021-22 dated 15/11/2021 passed by Commissioner of Central Excise, Customs and Service Tax-VADODARA-I]

SCHNEIDER ELECTRIC INDIA PRIVATE LIMITED

.....Appellant

Milestone 87 Mvi Bldg Vadodara Halol Highway Village Kotambi
Vadodara, Gujarat

VERSUS

C.C.E. & S.T.-VADODARA-I

.....Respondent

1st Floor...Central Excise Building,
Race Course Circle, Vadodara,
Gujarat-390007

WITH

EXCISE Appeal No. 10117 of 2022

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SCHNEIDER ELECTRIC INDIA PRIVATE LIMITED

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Race Course Circle, Vadodara,
Gujarat-390007

APPEARANCE:

Shri. Amber Kumrawat, Advocate for the Appellant
Shri. P Ganesan, Superintendent (AR) for the Respondent

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

Final Order No. 11066-11067/2025

DATE OF HEARING:18.11.2025
DATE OF DECISION:18.11.2025

SOMESH ARORA

The three issues involved in this case about the taxability of Event Management Services, Accommodation Services provided to employees and Tour Operator Services providing booking of tickets to the employees.

2. Learned Advocate pleads that the centralized unite in Gurgaon disbursed the credit in various unit spread all over the India in respect of some of the

units in appeal. Matter has already been decided in own case in their favour as listed as under:-

- Copy of the Order-In-Appeal dated 05.01.2022 passed by the Commissioner of CGST, Chennai
- Copy of the Order-In-Appeal dated 29.03.2023 passed by the Commissioner of CGST, Hyderabad
- Copy of the Order-In-Appeal dated 04.09.2025 passed by the Commissioner of CGST, Goa

2.1 Apart from this, appellants also states that the various other rulings of High Courts and coordinate bench of Tribunal on the points of Event Management is elaborated in the synopsis:-

- CCE, Jalandhar v. Ambika Forgings., 2010 (259) EL.T. 593 (Tri.-Del.), Affirmed in 2015 (324) E.I.T.A189 (P&H).
- Axis Bank Ltd. v. CST, Mumbai., 2017 (3) G.S.T.L. 427 (Tri.-Mumbai) Affirmed in 2019 (369) E.L.T. 583 (Bom.)
- DBOI Global Services Private Limited v. CST, Mumbai., 2017 (48) S.T.R. 157 (Tri. - Mumbai) Affirmed in 2019 (20) G.S.T.L. 351 (Bombay High Court)

2.3 On Accommodation in various portals to the employee on official tour matter is covered by case law:-

- Vodafone Essar South Ltd. v. CCE., Meerut-L, 2017 (51) S.T.R. 77 (Tri. - All.),
- Fidelity Business Services India Pvt. Ltd. v. CCT, Bengaluru East., 2021 (50) GSTL 315-CESTAT Bangalore
- Maersk Global Service Centre (India) v. CGST & CE, Chennai., 2021 (7) TMI 731-CESTAT CHENNAI

2.4 On the Tour Operator Services relating to booking of tickets etc, matter is covered by case law

- Nayara Energy Ltd v. C.C.E. & S.T.. Rajkot., 2021 (3) TMI 627-CESTAT AHMEDABAD
- M/s Asian Paints Ltd v. CCE & ST, Rohtak., 2021 (5) TMI 175-CESTAT CHANDIGARH
- M/s. Olam Information Services Pvt. Ltd. v. CGST & CE, Chennai., 2020 (5) TMI 318-CESTAT CHENNAI

3. Learned AR confronted with the decision reiterates the finding of the lower authorities.
4. Considered. Since all the three issues are extensively covered. Appellants are entitled to relief in both cases. Accordingly same is granted.
5. Appeal is allowed.

(Dictated & Pronounced in the open court)

(SOMESH ARORA)
MEMBER (JUDICIAL)

Prachi