IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
REGIONAL BENCH : ALLAHABAD
COURT No. I

APPEAL Nos. E/70085-70087/2018-EX[SM]

(Arising out of Order-in-Appeal No. NOI-EXCUS-001-APP-0843-0845-17-18 dated 14/09/2017 passed by Commissioner (Appeals) Central Goods & Service Tax, Noida)

M/s JPC **Appellant(s)**

Vs.

Commissioner, Central Goods & Service Tax, Noida-1 **Respondent(s)**

Appearance:

Decided On Merit for Appellant(s)
Shri Gyanendra Kumar Tripathi (AC) AR for Respondent(s)

CORAM:

Hon'ble Mrs. Archana Wadhwa, Member (Judicial)

Date of Hearing : 15/05/2018
Date of Pronouncement : 17/05/2018

FINAL ORDER NOs. 70902-70904/2018

Per: Archana Wadhwa

The short issue involved in the present appeal is as to whether the services of "Business Art Work", "Brand Support Service", "Web-Site Design and Maintenance Service" availed by the appellant are to be considered as cenvatable input services in the manufacture of the appellants final product and it's ultimate export, so as to make the appellant entitled to the refund of service tax paid on the same in terms of the provisions of Cenvat Credit Rules. The lower Authorities have observed that such services cannot be considered to be input services whereas the appellants have contested that the same are used by them directly or indirectly in the manufacture and export of their final product.

2. I find that the law on the issue stands considered by various decisions of the Tribunal as also by the High Court and it has been held that the input service definition as available in sub Rule 2(I) of the Cenvat Credit Rules, 2004 is wide enough to take into its ambit the services which stand utilized directly or indirectly in the manufacture and clearance of the final product. The lower Authorities have not discussed the issue from the said angle and have not considered the utility of the said services in the appellants' final business of export. Apart from that the lower Authorities have also observed that all these services have not been used exclusively for the purpose of export whereas the appellants have contended otherwise. I note that a detailed discussion on the uses of the said services is required to be undertaken by the lower Authorities and other verification of the factual position and in the light of the law declared by various courts.

3. The said exercise can be done only at the level of the Original Adjudicating Authority for which purpose I deem it fit to set aside the impugned orders and remand the matter back to the Original Adjudicating Authority. Needless to say that

the appellant would be given an opportunity to put forth their case.

4. All the three appeals are allowed by way of remand.

(Pronounced in Court on. 17/05/2018)

Sd/-
(Archana Wadhwa)
Member (Judicial)

Ankit