IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL, REGIONAL BENCH : ALLAHABAD

E/70003/2018-EX[SM]

(Arising out of Order-in-Appeal No.NOI-EXCUS-002-APPL-822-17-18 dated 31.08.2017 passed by Commissioner(Appeals), Central Tax Commissionerate, Noida.)

M/s. Anamika Sugar Mills Pvt.Ltd.

...APPELLANT(S)

VERSUS

CC & CE & ST, Noida

RESPONDENT (S)

APPEARANCE

Shri Utkarsh Malviya (Advocate) for the Appellant (s)
Shri Gyanendra Kumar Tripathi (AC) (A.R.) for the Revenue

CORAM:

SHRI ANIL G. SHAKKARWAR, HON'BLE MEMBER(TECHNICAL)

DATE OF HEARING/DATE OF DECISION : 04.05.2018

FINAL ORDER NO......71066/2018......

Per ANIL G. SHAKKARWAR :

This appeal is directed against Order-in-Appeal No.NOI-EXCUS-002-APPL-822-17-18 dated 31.08.2017 passed by Commissioner(Appeals), Central Tax Commissionerate, Noida.

2. Brief facts of the case are that the appellants were manufacturers of sugar. The appellants were denied Cenvat Credit of Rs.1,54,634/- involved in the services received by the appellants for handling of ash and bagasse and shifting of press mud. Denial of Cenvat Credit of Rs.19,415/- was in respect of Service Tax paid on availing insurance services to cover the employees, Cenvat Credit of Rs.96,680/- availed on the Service Tax paid on the services of cleaning and upkeep of the factory premises, Cenvat Credit of Rs.14,062/-

on baiss of non-mention of Service Tax registration by service provider, Cenvat Credit of Rs.538/- of Service Tax paid on the services received for stitching of sugar bags and Cenvat Credit of Rs.356/- paid as Service Tax on wheel balancing of earth-movers used within the factory. Through the proceedings reaching this Tribunal above-stated credits were denied to the appellant. Aggrieved by the said orders appellant is before this Tribunal.

3. Heard the parties and considered the submissions.

4. I find that as held by this Tribunal in the case of Commissioner of Central Excise, Kolhapur v. Shree Chh Shahu SSK Ltd. reported at 2017 (3) TMI 506 – CESTAT MUMBAI, Cenvat Credit of Service Tax paid on the services received for clearing of press mud and handling of bagasse and ash are admissible to the appellant. I further find that Service Tax paid on insurance services availed for covering the employees is admissible to the appellant as held by this Tribunal in the case of Commissoiner of C.Ex., Raipur v. Mahamaya Steel Industries reported at 2011 (264) E.L.T. 248 (Tri.-Del.). Further I find that mere non-mentioning of registration number of no service provider was a technical short-coming and as held by this Tribunal in the case of Kemwell Biopharma Pvt.Ltd. v. Commr. of C.Ex. & S.T., Bangalore reported at 2017 (47) S.T.R. 70 (Tri.-Bang.), the Cenvat Credit of Service Tax paid through the invoices on which only deficiency is non-mentioning of Service Tax registration number is admissible to the appellant. I further find that as held by this Tribunal in the case of HCL Technologies Ltd. v. Commissioner of Cus., C.Ex. & S.T., Noida reported at 2017 (48) S.T.R. 129 (Tri.-All.), the Service Tax paid on services received for cleaning and upkeep of the factory premises are admissible to be availed as Cenvat Credit. Further I find that the services of stitching of sugar bags and services of wheel balancing of the earth-movers used in the factory premises are input services for the

appellant. I therefore set aside the impugned order and allow the appeal. Appellant shall be entitled for consequential relief, as per law.

(Dictated and pronounced in the court.)

(ANIL G. SHAKKARWAR)
MEMBER(TECHNICAL)

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