

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

APPEAL No.ST/70428/2018-ST[SM]

(Arising out of Order-in-Appeal No. 434-ST/APPL-KNP/LKO/2017 dated 29/12/2017 passed by Commissioner of Customs, GST & Central Excise (Appeals), Lucknow)

M/s SRP Buildwell Pvt. Ltd.

Appellant

Vs.

Commissioner of GST, Customs & C.E., Lucknow

Respondent

Appearance:

Shri Dharmendra Srivastava, Chartered Accountant

for Appellant

Shri Gyanendra Kr. Tripathi, Asstt. Commissioner (AR),

for Respondent

CORAM:

Hon'ble Mr. Anil G. Shakkwarwar, Member (Technical)

Date of Hearing : 19/12/2018

Date of Decision : 19/12/2018

FINAL ORDER NO-72913 / 2018

Per: Anil G. Shakkwarwar

After hearing both the sides duly represented by Shri Dharmendra Srivastava, Learned Chartered Accountant on behalf of the appellant and Shri Gyanendra Kumar Tripathi, Assistant Commissioner learned A.R. on behalf of revenue I note that the issue involved herein is admissibility of Cenvat credit of service tax paid on Architect Service, Management Consultancy Service and Security Agency Service under Sub-rule (5) of Rule 6 of Cenvat Credit Rules, when the appellant was engaged in providing services of Construction of

Residential Complex and availing abatement of 67 % for payment of service tax from taxable value.

2. The learned Chartered Accountant has submitted that the Original Authority has accepted in para-14.4 of Order-in-Original that appellant had reflected the said credit in their ST-3 return filed for the period from October, 2010 to March, 2011. He has argued that by invoking the extended period of limitation the said credit was demanded through show cause notice dated 18.04.2016.

3. On perusal of record it is clear that the demand is hit by limitation. I, therefore, set aside the impugned order and allow the appeal.

4. Appeal is thus allowed.

(Dictated in Court)

(Anil G. Shakkwar)
Member (Technical)