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

APPEAL No.ST/71079/2018-ST[SM]

(Arising out of Order-in-Appeal No. NOI-EXCUS-001-APP-191-17-18 dated 26/03/2018 passed by Commissioner of Central Excise & Service Tax (Appeals), Noida)

M/s I Cube Nanotec India Pvt. Ltd., Appellant

Vs.

Commissioner of Central Excise & S.T., Noida Respondent

Appearance:

Shri Kartikeya Narain, Advocate for Appellant
Shri Mohammad Altaf, Assistant Commissioner (AR), for Respondent

CORAM:

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

Date of Hearing : 13/03/2019
Date of Decision : 13/03/2019

FINAL ORDER NO-**70592 / 2019**

Per: Archana Wadhwa

The appellant, who are a 100% EOU, availed input service credit in respect of various services like Mobile Services, Travel fare, Taxi Service, AMC, Freight & forwarding services, House Keeping, Postages, Courier Services and Security Services etc.

2. Learned Advocate appearing for the appellant has shown me various decisions holding that such services are proper Cenvatable input Services.

3. On the other hand learned A.R. submits that some of the services have been used for personal purposes and as such the appellant cannot avail the Cenvat credit in respect of the same.

4. Inasmuch as, there are numbers of services and the role of each and every service is required to be examined and to be verified in the light of declaration of law by the various decisions of the Tribunal as also the fact as to whether the same were used for personal purpose or had nexus with the output services, is required to be examined, I set aside the impugned order and remand the matter to the Original Adjudicating Authority for doing the needful. The appellant would be given an opportunity to putforth their case and refer to and rely upon various precedent decisions of the higher courts.

5. Appeal is thus allowed by way of remand.

(Dictated in Court)

(Archana Wadhwa)
Member (Judicial)

akp