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

APPEAL No. ST/70597/2018-ST[SM]

(Arising out of Order-in-Appeal No. 08-ST/APPL/LKO/2018 dated 09/01/2018 passed by Commissioner of Customs, CGST & Central Excise (Appeals), Lucknow)

M/s Pee Cee Cosma Sope Limited **Appellant**

Vs.

Commissioner of Central Excise & Service Tax, Agra **Respondent**

Appearance:

Shri Anuj Agarwal, Advocate, for Appellant
Shri Mohammad Altaf, Assistant Commissioner (AR), for Respondent

CORAM:

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

Date of Hearing & Date of Decision : 14/03/2019

FINAL ORDER NO. **70746/2019**

Per: Archana Wadhwa

A very short issue is involved in the present appeal. The appellant has been denied the Cenvat Credit of duty amounting to Rs.1,48,787/-, which stands availed by them on the basis of the invoices issued by the Head Office, which was as ICD, on the ground that the services stand availed at the Head Office and not in the factory of the present appellant.

2. After hearing both the sides, I find that the issue is no more *res-integra.* It stands settled by various decisions of the Tribunal laying down that the distribution of credit to various

units of an ICD even if the services were not availed by the units in question, cannot be adopted as a ground for denial of credit. One such reference can be made to Tribunal decision in the case of Dabur India Ltd. *Versus* Commissioner of Central Excise & S.T., Ghaziabad reported as 2017 (6) G.S.T.L. 106 (Tri. – Allahabad). By following the said decision, I set aside the impugned order and allow the appeal with consequential relief to the appellant.

(Dictated in Court)

Sd/-
(Archana Wadhwa)
Member (Judicial)

Ansari