

FAX : 0532-2400149

REGISTERED / AD

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
38, MG Marg Civil Lines, Old Red Building, Allahabad-211001
Regional Branch, Allahabad

Dated: 24/11/2017

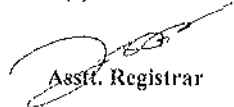
To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/71585/2017-SM|BR| dated 20/11/2017

I am directed to transmit herewith a certified copy of order passed by the Tribunal under section 35-C(1) of the Central Excise and Salt Act, 1944.


Asstt. Registrar

Application	Appeal	Name and Address of Appellant
1	E/3336/2012	Triveni Engineering & Industries Ltd Unit Deoband saharanpur UP
		Name and Address of Respondent
2		C.C.E. & S.T.-Meerut-i EXCISE CHOWK...UNIVERSITY ROAD, MANGAL PANDEY NAGAR, MEERUT, UTTAR PRADESH-250005

Copy To

3 Advocate(s) / Consultant(s):

R. Krishnan
297-E, Pocket-II, Phase-I,
Mayur Vihar,
Delhi
110091

4 Bar Association, CESTAT, Allahabad

5 Director Publications, Customs, Excise. I.P. Estate, Delhi

6 M/s Centax Publications Pvt. Ltd., 1512-B, Bhishm Pitamah Marg, Opp ICICI Bank of Defence Colony New Delhi-3

7 Company Law Institute of India Pvt. Ltd., No.2 (old no.36), Vaithyaram Street, T. Nagar, Chennai-17

8 Taxmann Allied Service Pvt. Ltd., 59/32, New Rohtak Road, New Delhi-110005

9 LAWCRUX Advisors Pvt. Ltd., LAW House, 1-8, Sector-10, Faridabad 121003 (Haryana)

10 TaxIndiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070

11 Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Hyderabad - 38

12 The ICFAI society, 52, Nagarjuna Hill, Punjagutta Hyderabad.-500082

13 M/S Knowledge Processing Pvt. Ltd.(taxmanagementindia.com), FF-19, 1st Floor, Cross River Mall, CBD Ground, Near Karkardooma Court, Delhi-110032

14 C.D.R. 15 Office Copy 16 Second Folder Copy 17 Guard File


Asstt. Registrar

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

Ex.Appeal No.3336/12

Arising out of O/A No.161-CE/MRT-I/2012 dated 25.06.2012 passed by
Commr. (Appeals) of Central Excise, Customs, Meerut I

M/s ~~Triveni~~ Triveni Engg. & Industries Ltd.

...APPELLANT(S)

VERSUS

Commr. of Central Excise, Customs & S.Tax, Meerut I

RESPONDENT (S)

APPEARANCE

Shri R. Krishnan, Advocate for the Appellant (s)
Md. Altaf, Asstt. Commr. (A.R.) for the Revenue

CORAM:

MRS. ARCHANA WADHWA, HON'BLE JUDICIAL MEMBER

DATE OF HEARING/DATE OF DECISION : 20. 11. 2017

Final ORDER NO. 71585/2017

Per Mrs.Archana Wadhwa :

A short issue involved in the present appeal is as to whether the appellant is eligible to avail the cenvat credit of service tax paid on security services provided at the cane collection centre, which was situated outside the factory premises.

2. Both sides agree that the Tribunal vide its earlier Final Order No.70863/2016 dated 28.03.2016, in the same assessee's case, has held in their favour. By following the same, I set aside the impugned order and allow the appeal with consequential relief to the appellant.

Dictated and pronounced in the open Court

mm

प्रमाणित प्रति/Certified True Copy
15/12/2017 Sd/-
(Archana Wadhwa)
Member(Judicial)
सहायक पंजीकार/Asstt. Registrar
सीमा शुल्क, उत्पाद शुल्क एवं सेवा कर
आर्थिक प्रविकरण/CE&S.T.A.T.)
20-11-2017, काठमाडौं-211001
ALLAHABAD-211001