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: 17/10/2017

To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/71261/2017-SM[BR] dated 13/10/2017

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/70339/2017	**Insilco Limited** A-5, Upside Industrial Area, Bhartiagram, Gajraula AMROHA U.P. 244223
		Name and Address of Respondent
2		-Cce Hapur OPPOSITE SHAHEED PARK, DELHI ROAD, MEERUT- UP

Copy To

3 Advocate(s) / Consultant(s):

S. C. Kamra & Co.
B-2/210 (Basement)
Safdarjung Enclave,
New Delhi
Delhi- 110029

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 & SERVICE TAX APPELLATE TRIBUNAL
REGIONAL BENCH : ALLAHABAD
COURT No. 2

APPEAL No. E/70339/2017-EX[SM]

(Arising out of Order-in-Appeal No. HPR/EXCUS/000/APPL-I/313/2016-17 dated 20/01/2017 passed by Commissioner of Central Excise (Appeals-I), Meerut)

M/s Insilco Limited **Appellant**

Vs.

Commissioner of Central Excise, Hapur **Respondent**

Appearance:

Shri Kartikeya Narain (Advocate) for Appellant
Shri Gyanendra Kumar Tripathi (AC) AR for Respondent

CORAM:

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

Date of Hearing : 13/10/2017
Date of Decision : 13/10/2017

FINAL ORDER NO-71261/2017.........

Per: Anil G. Shakkarwar

Present appeal is directed against Order-in-Appeal No. HPR/EXCUS/000/APPL-I/313/2016-17 dated 20.01.2017 passed by Commissioner, Central Excise (Appeals-I), Meerut.

2. Brief facts of the case are that the appellant is engaged in the manufacture of Precipitated Silica. They were availing facility of Cenvat Credit. During the period from July, 2012 to June, 2013 appellant availed Cenvat Credit of Rs. 53,692/- of Service Tax paid on services such as floor and wall repairing

work, soil filling work, dismantling and erection work etc. It appeared to Revenue that said services are not input services. Therefore, a show cause notice dated 27.03.2015 was issued proposing recovery of Cenvat Credit of Rs. 53,562/-. The same was adjudicated through Order-in-Original dated 29.03.2016. The Original Authority held the said services to be not eligible to be input services and confirmed the demand for recovery of Cenvat Credit of Rs. 53,692/- Aggrieved by the said order appellant preferred appeal before Commissioner (Appeals).

3. Learned Commissioner (Appeals) through impugned Order-in-Appeal upheld the said Order-in-Original No. 250/AC/HPR/2015-16 dated 29.03.2016. Aggrieved by the said order appellant is before this Tribunal.

4. Heard the learned counsel for the appellant who has taken me through copies of the purchase order and invoices available at pages 82 to 89 of 'Appeal Paper Book' and demonstrated that the service tax was paid on repairing and renovation work in the factory and further submitted that it was clarified at Serial No. 4 of CBEC Circular No. 943/4/2011-CX dated 29.04.2011 that the credit of input services used for repair or renovation of factory or office is admissible.

5. Heard the learned AR who has supported the impugned Order-in-Appeal.

6. Having considered the rival contentions and on perusal of record I find that the Cenvat Credit involved in the dispute is related to the Service Tax paid on services used for repair and renovation of factory and it is already clarified by CBEC through said Circular dated 29.04.2011 that such service tax is eligible as Cenvat Credit. I, therefore, allow the appeal filed by appellant and set aside the impugned Order-in-Appeal. The appellant shall be entitled for consequential relief as per law.

(Dictated and pronounced in Court)

-Sd/-
(ANIL G. SHAKKARWAR)
Member (TECHNICAL)

Ankit

प्रमाणित प्रति/Certified True Copy
27/10/17
सहायक पंजीकार/Asstt. Registrar
सीमाशुल्क, उत्पादशुल्क एवं सेवा कर
अपील अधिकरण/(C.E.S.T.A.T.)
38, एम.जी.मार्ग, इलाहाबाद-211001
38, M. G. MARG, ALLAHABAD-211001