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: 20/09/2017

To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/71075/2017-SM[BR] dated 05/09/2017

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

Asstt. Registrar

Application	Appeal	Name and Address of Appellant
1	E/70362/2016	**Commissioner of Central Excise and Service Tax-Lucknow** 7-A...ASHOK MARG, LUCKNOW, UTTAR PRADESH 226001
		Name and Address of Respondent
2		Bajaj Hindustan Sugar Ltd Sahjahanpur,, SAHJAHANPUR ,UP

--

Copy To

3Advocate(s) / Consultant(s):

PRADEEP K MITTAL AND
PRAVEEN K MITTAL
171-CHITRA VIHAR, DELHI-
110092

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, 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 Guard File

Asstt. Registrar

IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
REGIONAL BENCH : ALLAHABAD
COURT No. 2

APPEAL No. E/70362/2016-EX[SM]

(Arising out of Order-in-Appeal No.163-CE/APPL-LKO/LKO/2016 dated 19/02/2016 passed by Commissioner of Central Excise & Customs (Appeals), Lucknow)

Commissioner of Central Excise, Lucknow **Appellant**

Vs.

M/s Bajaj Hindustan Sugar Ltd. **Respondent**

Appearance:

Shri Sandeep Kumar Singh, Deputy Commissioner (AR) for Appellant
Shri Pradeep K. Mittal, Advocate, for Respondent

CORAM:

Hon'ble Mr. Ashok Jindal, Member (Judicial)

Date of Hearing & Date of Decision : 05/09/2017

FINAL ORDER NO. 71075/2017

Per: Ashok Jindal

The Revenue is in appeal against the impugned order, wherein the ld. Commissioner (Appeals) allowed Cenvat credit on construction services under Rule 2(l) of the Cenvat Credit Rules, 2004.

2. Heard the submissions of both the parties and perused the facts on record.

3. Considering the fact that the identical issue came up in respondent's own case wherein vide Final Order No. A/54918/ 2014-SM[BR] dated 29/12/2014, this Tribunal has held that as the dormitory is located within the factory and

Ashokjindal

the use of the dormitory is for the technicians/engineers for their stay in the factory itself which is required for maintenance of plant and machinery and these technicians/engineers should be available immediately as the factory is located in a remote area. Therefore, I hold that the construction of dormitory for the purpose of stay of technicians/engineers is integrally connected with the manufacturing activity of the appellant. Therefore, the appellant is entitled to Cenvat credit of the Service tax paid on construction services.

4. Therefore, I do not find any merit in the appeal filed by the Revenue and the impugned order of the Commissioner (Appeals) is upheld and the appeal of the Revenue is dismissed.

(Dictated & Pronounced in Court)

Sd/-

(Ashok Jindal)

Member(Judicial)

Ansari

प्रमाणित प्रति/Certified True Copy
28/09/17
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