

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

Dated: 05/12/2017

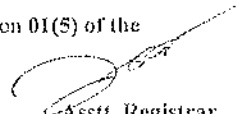
To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/71815/2017-SM|BR| dated 01/12/2017

I am directed to transmit herewith a certified copy of order passed by the Tribunal under section 01(5) of the Finance Act, 1994 relating to Service Tax Act, 1994.


 Asstt. Registrar

Application	Appeal	Name and Address of Appellant
1	ST/53535/2015	Commissioner CUSTOMS Central EXCISE and SERVICE TAX-Noida C-56/42...SECTOR 62, NOIDA, UTTAR PRADESH 201307

Name and Address of Respondent

2		St-ericsson India Ltd Wireless Wing, Office Block, Ground & First Floor, Plot No 1 Knowledge Park-111,, NOIDA ,UP
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Copy To

3/Advocate(s) / Consultant(s):

**NISHANT MISHRA AND SUDARSHAN
SINGH ADVOCATES
B2-3/4-31, SAROJANI APARTMENTS,
SAROJANI NAIDU MARG,
ALLAHABAD-211001**

4 Bar Association, CESTAT, Allahabad

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

6 M/s Centax Publications Pvt. Ltd., 1512-B, Bhishm Phamah 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 ICAI society, 52, Nagarjuna Hill, Punjagutta Hyderabad.-500082

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

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


 Asstt. Registrar

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

DATE OF HEARING: 16.11.2017
DATE OF DECISION: 01/12/2017

S. T. Appeal No. 53535 / 2015

(Arising out of order in appeal No. NOI/SVTAX/000/APPL-I/25/2014-15 dated 27.04.2015 passed by the commissioner (Appeals-I), Central Excise, Meerut).

CC&CE&ST, Noida

Appellant -Revenue

Vs.

M/s St-ericsson India Limited

Respondent-assessee

APPEARANCE

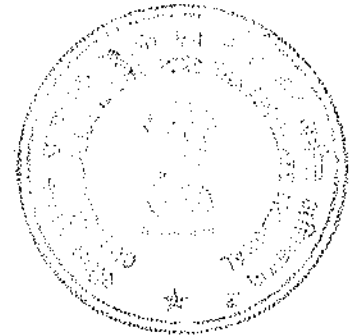
Sh. Pawan Kumar Singh, Supdt. (DR) for the Revenue

Sh. Nishant Mishra, Advocate for the respondent-assessee

CORAM:

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

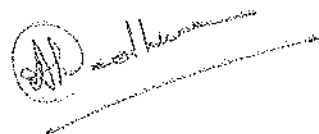
Final Order No. 71815/2017



Per Ms. Archana Wadhwa:

Being aggrieved with the order passed by the Commissioner (Appeals), Revenue filed the present appeal.

2. After hearing both the sides, I find that the dispute relates to respondent's claim filed in terms of Rule 5 of the Cenvat Credit Rules read with Notification No. 27/2012-CE (NT) for the period October, 2012 to December, 2012. The refund claim was rejected by the original adjudicating authority on the technical ground that the invoices etc. do not bear the clear description of the service and the credit has been availed by the assessee before making payment of the invoices and the house keeping of cafeteria service has no nexus with output service etc.



3. It is seen that the Commissioner (Appeals) has dealt with in detailed with each and every of the objection of the Revenue and by relying upon all the decisions of the Tribunal held in favour of the assessee. Revenue in their memo of appeal has not raised any ground worth rebutting the above finding of Commissioner (Appeals). Inasmuch as no infirmity stands found in the impugned order of Commissioner (Appeals). Revenue's appeal is rejected, being devoid on merits.

(Pronounced on 1/12/2017) 

Sd/-

(Archana Wadhawa)

Member(Judicial)

Print

प्रमाणित प्रतिलिपि (Certified True Copy)

20/10/18
 38. प्लाट नं. 1, इलाहाबाद-211001
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