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: 06/03/2018

To

Appellant as per address in table below
Respondent as per address in table below

Final Order No. ST/A/70456/2018-CU[DB] dated 10/01/2018

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/57219/2013	**Commissioner CUSTOMS Central EXCISE and SERVICE TAX-Noida** C-56/42...SECTOR 62, NOIDA, UTTAR PRADESH 201307
		Name and Address of Respondent
2		Pangea 3 Legal Data Base System Pvt Ltd B-23,sector-62,,, NOIDA ,(U.P.)

Copy To

3 Bar Association, CESTAT, Allahabad

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

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

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

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

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

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

10 Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Hyderabad – 38

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

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

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

Asstt. Registrar

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

APPEAL No.ST/57219/2013-CU[DB]

(Arising out of Order-in-Appeal No.373-ST/APPL/NOIDA/2012 dated 20/12/2012 passed by Commissioner of Customs, Central Excise & Service Tax (Appeals), Noida)

Commissioner of Customs, C.E. & S.T., Noida	**Appellant**
Vs.	
M/s Pangea-3 Legal Data Base System Pvt. Ltd.	**Respondent**

Appearance:

Shri Pradeep Kumar Dubey, Supdt (AR)	for Appellant
Absent,	for Respondent

CORAM:

Hon'ble Smt. Archana Wadhwa, Member (Judicial)
Hon'ble Mr. Anil G. Shakkarwar, Member (Technical)

Date of Hearing : 10/01/2018
Date of Decision : 10/01/2018

FINAL ORDER NO. 70456/2018.....

Per: Anil G. Shakkarwar

The present appeal filed by Revenue is directed against Order-in-Appeal No.373-ST/APPL/NOIDA/2012 dated 20/12/2012 passed by Commissioner of Customs, Central Excise & Service Tax (Appeals), Noida.

2. The respondent filed application for refund of unutilized Cenvat credit of Rs.24,83,331/- under Rule 5 of Cenvat Credit Rules, 2004. The proceedings culminated into passing

of impugned Order-in-Appeal. Learned Commissioner (Appeals) allowed Cenvat credit to the tune of Rs.12,62,555/- and refund of the same to the respondent. Aggrieved by the said order, revenue preferred present appeal. The contention of revenue is that refund and credit amounting to Rs.2,20,197/- in respect of invoices which do not contain PAN based registration number is not admissible to the respondent. Further, Cenvat credit and refund of Rs.2,54,050/- in respect of invoices having wrong address, Cenvat credit and refund of Rs.2,01,520/- in respect of invoices pertaining to maintenance and repair services having wrong address on the invoices, Cenvat credit and refund of Rs.4,64,749/- in respect of invoices pertaining to maintenance and rent of premises of B-23, Sector-59, Noida and Cenvat credit and refund of Rs.1,00,274/- in respect of services provided by Chartered Accountant were not admissible to the respondent.

3. Heard the learned A.R. for revenue and perused the records. The respondent was absent on call inspite of notice.

4. On perusal of records, we find that the learned Commissioner (Appeals) has held that Cenvat credit of Rs.2,20,197/- was admissible to the respondent, where the revenue had raised the objection that PAN based registration was not mentioned on the invoices by holding that the invoices were issued after performance of service and service

receiver cannot be held responsible for non mentioning of PAN based service tax number on the invoices. In respect of Cenvat credit of Rs.2,54,050/- in respect of invoices having wrong addresses, the learned Commissioner (Appeals) has given a finding that the mistakes committed on the said invoices were of minor nature, such as mistake of writing sector number or addresses etc. and they were rectifiable and therefore, the said Cenvat credit was admissible to the respondent. In respect of Cenvat credit of Rs.2,01,520/- in respect of maintenance and repair services having wrong address on the invoices, the learned Commissioner (Appeals) has found that evidences such as bank statement and ledger established that the services were received by the respondent and therefore allowed the said credit. In respect of Cenvat credit of Rs.4,64,749/-, the learned Commissioner (Appeals) has found that the said Cenvat credit was in respect of service tax paid on the rent for the premises from where the output service was performed and there were some miner mistakes about the mentioning of the sector number and therefore, allowed the said credit. Further, in respect of Cenvat credit of Rs.1,00,274/-, the learned Commissioner (Appeals) has held that the said credit was on service tax on the services provided by Chartered Accountant and such services were essential for running of the business on day to day basis. Thus, we do not find any infirmity in the finding by learned

Commissioner (Appeals). Therefore, we do not interfere with the impugned Order-in-Appeal.

5. Accordingly, appeal filed by revenue is rejected.

(Dictated in Court)

Sd/-
(Archana Wadhawa)
Member (Judicial)

प्रमाणित प्रति/Certified True Copy
19/03/18
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

Sd/-
Anil.G. Shakkarwar
Member(Technical)

akp