

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: 22/01/2018

To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/70239/2018-EX(DB) dated 16/01/2018

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/CROSS/2574/2012	E/1287/2012	Commissioner of CUSTOMS- Kanpur 117/7...SARVODYA NAGAR, KANPUR, UTTAR PRADESH 208005
		Name and Address of Respondent
2		Gail (india) Ltd Up Petrochemical Complex, Pata, Distt. Auraiya, U.p.,

Copy To

3 Advocate(s) / Consultant(s):

**Kartikeya Narain
21B/1/17, Ground Floor,
Thashkand Marg, Civil Lines,
Allahabad-211001**

4 Bar Association, CESTAT, Allahabad

5 Director Publications, Customs, Excise. 1.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. 1**

**APPEAL No. E/1287/2012-EX[DB] With
CROSS Application No. E/CROSS/2574/2012**

(Arising out of Order-in-Appeal No. 64/CE/APPL/KNP/2012 dated 06/03/2012 passed by Commissioner of Central Excise & Customs (Appeals), Kanpur)

**Commissioner of Customs & Central Excise,
Kanpur**

Appellant

Vs.

M/s Gail India Ltd.

Respondent

Appearance:

Shri Gyanendra Kumar Tripathi, Assistant Commissioner (AR),

for Appellant

Shri Kartikeya Narain, Advocate,

for Respondent

CORAM:

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

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

Date of Hearing & Date of Decision : 16/01/2018

FINAL ORDER NO. 70239/2018

Per: Ashok Jindal

The Revenue is in appeal against the impugned order wherein Id. (Commissioner) Appeals has allowed Centvat credit on Security Services availed by the respondent for residential township of their employees.

2. Heard the parties and considered the submissions.
3. As we note that the issue is covered by the respondent's own case, in the case of Commissioner of Central Excise, Kanpur *Versus* Gail India Ltd. reported at 2017 (52) STR 50 (Tri. - Allahabad), wherein this Tribunal has held that on the

Ashok Jindal

same service, the respondent is entitled to avail Cenvat credit for the Security Services received at residential colony/township constructed for providing residence to employees. Therefore, we do not find any infirmity in the impugned order and uphold the same.

4. In result, we dismiss the appeal filed by Revenue. Cross Objection also stands disposed of in the above terms.

Sd/-

(Dictated in Court)

Anil G. SHAKKARWAR

(MEMBER TECHNICAL)

Ansari

प्रमाणित प्रतिलिपि/Certified True Copy

सहायक पंजीयन/Asstt. Registrar
सीमा शुल्क, उत्पाद शुल्क एवं सेवा कर
अपील अधिकरण/(C.E.S.T.A.T.)
38, एम.जी.मार्ग, इलाहाबाद-211001
38, M. G. MARG, ALLAHABAD-211001

Sd/-

ASHOK JINDAL

(MEMBER JUDICIAL)

