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: 15/09/2017

To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/71024/2017-SM[BR] dated 11/09/2017

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/70173/2016	**Gail (india) Ltd** Compressor Station,dibiyapur AURAIYA UP
		Name and Address of Respondent
2		C.C.E. & S.T-Agra COMMISSIONER OF CUSTOMS, CENTRAL EXCISE & SERVICE TAX113/4, SANJAY PLACE, AGRA U.P.-282002

Copy To

3Advocate(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, 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
Old Red Building, 38 M.G. Marg, Civil Lines,
Allahabad – 211 001

COURT NO. II

DATE OF HEARING/DECISION : 11/09/2017.

Service Tax Appeal No. 70173 of 2016 (SM)

[Arising out of the Order-in-Appeal No. 427/ST/APPL-AGRA/LKO/ 2015 dated 09/11/2015 passed by The Commissioner (Appeals), Customs, Central Excise & Service Tax, Lucknow.]

M/s Gail (India) Ltd. Appellant

Versus

CCE & ST, Agra Respondent

Appearance

Shri Kauthiley Narain, Advocate – for the Appellant.

Shri Sandeep Kumar Singh, Authorized Representative (DR) – for the Respondent.

CORAM: **Hon'ble Shri Ashok Jindal, Member (Judicial)**

Final Order No. 71024/2017 Dated : 11/09/2017

Per. Ashok Jindal :-

Cenvat credit sought to be denied to the appellant on security services which has been availed by the appellant for industrial township set up by the appellant and residential colony maintained by the appellant as same do not qualify as input service under Rule 2 (l) of Cenvat Credit Rules, 2004.

2. Heard the parties.

Ashok Jindal

3. In appellant's own case for the earlier period, the said issue came up before this Tribunal and this Tribunal reported in **2017 (52) S.T.R. 50 (Tri. – All.)** allowed the cenvat credit holding as under :-

> "5. Having considered the rival contentions it is an admitted fact that the residential colony/township is located at a remote place, where no municipal services are available. Further it is admitted fact that, it is an industrial township set up by the respondent-assessee so that trained manpower is available to run their plant for production of dutiable output. Accordingly, I find as the said security services qualify that input service under Rule 2(1) of Cenvat Credit Rules, 2004 being the service utilized by the manufacturer in relation to manufacture of dutiable output. Accordingly, there is no impropriety in the impugned Order-in-Appeal. The appeal of Revenue, is dismissed & the Cross Objection stands disposed for statistical purposes. The respondent-assessee will be entitled to refund or re-credit of the duty reversed under protest with interest as per rules".

4. Relying on the earlier decision in appellant's own case, I hold that appellant are entitled to avail Cenvat credit as security service of Rule 2 (l) of Cenvat Credit Rules, 2004, therefore, the impugned order is set aside and appeal is allowed with consequential relief, if any.

(Dictated and pronounced in open court.)

Sd/-

(Ashok Jindal)

Member(Judicial)

सत्यापित प्रति/Certified True Copy
27/09/17

सहायक रजिस्ट्रार/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

PK