0532-2400149 REGISTERED / AD

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

Dated: 23/02/2018

To

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

Final Order No. ST/A/70356/2018-CU[DB] dated 24/01/2018

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
	ST/1571/2011	**Bajaj Hindustan Ltd** Unit-Bhaisana,Shamli MUZAFFARNAGAR U.P.
		Name and Address of Respondent
		C.C.E. & S.T.-Meerut-i EXCISE CHOWK , UNIVERSITY ROAD,MANGAL PANDEY NAGAR, MEERUT, UTTAR PRADESH-250005

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

**BIPIN GARG & CO. & Ms. STUTI SAGGI, ADVOCATES(ALLD)
102, MAHALAXMI ENCLAVE (ADJ. INCOME TAX OFFICE), STANLEY ROAD, CIVIL LINES, ALLAHABAD (U.P.)-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 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. I

APPEAL No. ST/1571/2011-CU[DB]

(Arising out of Order-in-Original No. 20/Commr./MRT-I/2011 dated 27/07/2011 passed by Commissioner of Central Excise, Meerut-I)

M/s Bajaj Hindusthan Ltd. **Appellant**

Vs.

Commissioner of Central Excise, Meerut-I **Respondent**

Appearance:

Shri Bipin Garg (Adv.) & Ms. Stuti Saggi (Adv.) for Appellant
Shri Rajeev Ranjan (Joint Commr.) AR for Respondent

CORAM:

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

Date of Hearing : 24/01/2018
Date of Decision : 24/01/2018

FINAL ORDER NO. 70356/2018

Per: Anil G. Shakkarwar

The present appeal is arising out of Order-in-Original No. 20/Commr./MRT-I/2011 dated 27/07/2011 passed by Commissioner of Central Excise, Meerut-I.

2. The short issue involved in the present appeal is whether the appellant is entitled to avail Cenvat credit of Service Tax paid on construction of dormitory used for staff in the factory and that of Service Tax paid on Pandal & Shamiyana used during sugar season for activities related to manufacture.

3. The Learned counsel has submitted that in appellant's own case through Final Order No.A/71086/2017-EX[DB] dated 04/09/2017, it was held that Service Tax paid on construction of rest room and dormitory is admissible to the appellant for availment of Cenvat credit. Further Pandal & Shamiyana Services were held to be eligible for availment of Cenvat credit in the case of M/s Reliance Industries Ltd. Vs. Commissioner of C. Ex. & S. T., L.T.U. Mumbai as reported at 2016 (45) S.T.R. 383 (Tri.-Mumbai).

4. The Learned A.R. for Revenue has relied on the impugned order.

5. By following the above stated two precedent orders of this Tribunal, we hold that appellants during the period of these proceedings were eligible to avail Cenvat credit of Service Tax paid on construction of Dormitory, Shamiyana & Pandal.

6. We, therefore, allow the appeal filed by appellant by setting aside the impugned Order-in-Original.

(Dictated & Pronounced in Court)

-Sd/-
(ANIL CHOUDHARY)
Member (JUDICIAL)

-Sd/-
(ANIL G. SHAKKARWAR)
Member (TECHNICAL)

Lks

प्रमाणित प्रति/Certified True Copy
23/03/18
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