CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
SOUTH ZONAL BENCH
BANGALORE

Appeal(s) Involved:

E/2574/2011-SM

[*Arising out of Order-in-Appeal No 170-2011 dated 30/05/2011 passed by Commissioner of Central Excise, BANGALORE-I*]

For approval and signature:
HON'BLE SMT. ARCHANA WADHWA, JUDICIAL MEMBER

1	Whether Press Reporters may be allowed to see the Order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982?	No
2	Whether it should be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	No
3	Whether Their Lordships wish to see the fair copy of the Order?	Yes
4	Whether Order is to be circulated to the Departmental authorities?	Seen

Sai India Ltd
No.26c, Phase 1, Doddanekkundi Industrial
Area, Mahadevapura, Bangalore - 560 048.

Appellant(s)

Versus

Commissioner of Central Excise,
Customs and Service Tax
BANGALORE-I
POST BOX NO. 5400, CR BUILDINGS,
BANGALORE – 560 001.
KARNATAKA

Respondent(s)

Appearance:

Ms. Vijaya Prakash, Advocate
S.RAGHU ADV
543,12th Cross,8th main, JP.Nagar,
2nd Phase,Bangalore-560078.

For the Appellant

Mr. Mohd. Yusuf, AC (AR)

For the Respondent

Date of Hearing: 30/01/2015

Date of Decision: 05/02/2015

CORAM:
HON'BLE SMT. ARCHANA WADHWA, JUDICIAL MEMBER

Final Order No. 20215 / 2015

Per : ARCHANA WADHWA

The dispute in the present appeal relates to the availability of CENVAT credit of service tax paid on the following services.

(i) Advertisement
(ii) Architect (Credit reversed along with interest)
(iii) Catering
(iv) Courier
(v) Export CHA
(vi) Residential telephone
(vii) Testing and calibration
(viii) Travel
(ix) Vacuum cleaning
(x) Xerox
(xi) Credit availed in respect of Unit-II (Credit reversed along with interest)
(xii) Vehicle service

2. Learned advocate appearing for the appellant submits that she is not disputing the cenvatability of the services appearing at Sl. No. (ii) and (xi) and they have already paid/reversed the CENVAT credit. The dispute is in respect of the balance services.

3. I, after hearing both the sides duly represented by Smt. Vijaya Prakash for the appellant and Mr. Modh. Yusuf, Addl. Commissioner (AR) for the Revenue, find that almost all the services have been the subject matter of various decisions of the Courts, wherein it has been held that they are cenvatable. Reference can be made to the decision of the Hon'ble High Court

of Karnataka in the case of *Commissioner of Central Excise, Bangalore-III vs. Stanzen Toyotetsu India (P) Ltd.: 2011 (23) S.T.R. 444 (Kar.)*.

- 'Advertisement services' were considered in Tribunal's decision in the case of Commissioner of *Central Excise, Trichy vs. SAS & Company: 2011 (22) S.T.R. 512 (Tri.-Chennai)*;

- 'Catering services' were considered in the case of *Commissioner of Central Excise, Bangalore vs. Bell Ceramics Ltd.: 2012 (25) S.T.R. 428 (Kar.)*.

- 'Courier services' were the subject matter of the Tribunal's decision in the case of *Cadila Healthcare Care Ltd.: 2010 (17) S.T.R. 134 (Tri.-Ahmd.)*.

- Similarly, 'air travel and servicing of motor vehicles maintenance service', etc., were the subject matter of the Tribunal's decision in the case of *Dr. Reddy's Lab Ltd.: 2010 (19) S.T.R. 71 (Tri.-Bang.)*

- 'Maintenance of laws and gardens' were considered in the case of *DCM Shiram Consolidated Ltd.: 2014 (36) S.T.R. 1120 (Tri.)*.

- The 'CHA export services' were the subject matter of the Tribunal's decision in the case of *MTR Food Ltd. vs. CCE, Bangalore: 2011 (22) S.T.R. 342 (Tri.-Bang.).*

- The service tax paid on the residential landline phones of the employees were considered by the Tribunal in the case of *Keltech Energies Ltd. vs. Commissioner of Central Excise, Mangalore: 2008 (10) S.T.R. 280 (Tri.-Bang.)* and *Grasim Industries: 2008 (11) S.T.R. 168 (Tri.-Ahmed.)*.

3.1 As the disputed services are covered by one or the other decisions of the Tribunal, I set aside the impugned order and allow the appeal in respect of all the services except the two services not contested by the appellant.

4. Appeal is disposed for in above manner.

(Order pronounced in open court on **05/02/2015**.)

ARCHANA WADHWA
JUDICIAL MEMBER

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