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

Appeal(s) Involved:

E/2120/2011-SM, E/2808/2011-SM

[*Arising out of Order-in-Appeal No 100 & 101/2011 dated 29/03/2011 passed by the Commissioner of Central Excise (Appeals-I), Bangalore.]*

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?	
2	Whether it should be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	
3	Whether Their Lordships wish to see the fair copy of the Order?	
4	Whether Order is to be circulated to the Departmental authorities?	

M/s. METHODS (INDIA) PVT LTD
5-A, HOSKOTE INDUSTRIAL AREA, HOSKOTE,
BANGALORE 562114

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:

None
VISHNU DAYA&CO,
CHARTERED ACCOOUNTANT GF #7,KARUNA COMPLEX,NO377,SAMPIGE ROAD,
MALLESHWARAM,
BANGALORE. KARNATAKA

For the Appellant

Mr. S. Ilangovan, AR

For the Respondent

Date of Hearing: 30/01/2015
Date of Decision: 30/01/2015

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

Final Order No. 20211-20212 / 2015

Per : ARCHANA WADHWA

After rejecting the request for adjournment, I proceed to decide the appeals itself inasmuch as a short issue, which is already settled by various decisions of the Tribunal, is involved.

2. After going through the impugned order and after hearing the learned DR, I find that dispute relates to availability of CENVAT credit of service tax paid on 'Courier Services' as also on 'Tour Operator Services'. The lower authorities have denied the credit by holding that the said service cannot be considered to be input services.

3. The appellants have contended that the 'Courier services' are used for making correspondence with the customers or vendors like sending the purchase orders for purchase of materials, sending the cheques for payments of dues, any other correspondence with the customers or vendors. The 'Tour Operator services' are used for movement of employees for attending the regular banking activities, attending the Central Excise office work or other business related works.

4. I find that the issues are no more *res integra* and stands settled by various decisions of the higher Courts. In the case of *Commissioner of Central Excise, Nagur vs. Ultratech Cement Ltd.: 2010 (20) S.T.R. 577 (Bom.)*, it was observed that the definition of input service is very wide and any services received in connection with the business activities, either before or after the manufacturing of goods, have to be held as cenvatable input services. Reference can also be made to the Tribunal's decision in the case of *Commissioner of Central Excise vs. Wiptech Peripherals Pvt. Ltd.: 2008 (12) S.T.R. 716 (Ahmed.)* where tax paid on courier services was allowed.

4.1 By following the said decisions, I set aside the impugned order and allow both the appeals with consequential relief to the appellants.

(Operative portion of the Order was pronounced in open court)

ARCHANA WADHWA
JUDICIAL MEMBER

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