CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
SCO 147-148, SECTOR 17-C, CHANDIGARH – 160 017

SINGLE MEMBER BENCH
COURT NO. I

APPEAL NO. ST/61032/2018-ST[SM]

[Arising out of Order-in-Appeal No. CHD-EXCUS-001-APP-96-17-18 dated 23.11.2017 passed by the Commissioner (Appeals), Chandigarh]

M/s Sed Engineers And Fabricators Pvt Ltd	**:**	**Appellant(s)**
VS		
C.C.E., Chandigarh-I	**:**	**Respondent(s)**

Appearance:
Present for the Appellant(s): Mr. Naveen Bindal, Advocate
Present for the Respondent(s): Mr. G.M. Sharma, A.R.

CORAM:

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

Date of hearing/decision: 10.10.2018

FINAL ORDER NO. 63291/2018

Per Ashok Jindal :

The appellant is in appeal against the impugned order wherein the Cenvat credit sought to be denied to the appellant on group insurance policy for the employees and on the ground that the appellant has not intimated to the department for shifting the place of business from one place to another in terms of Rule 10(3) of the Cenvat Credit Rules, 2004.

2. Heard the parties and considered the submissions.

3. In this case Cenvat credit sought to be denied on the following grounds:-

(a) Group Insurance Service of employees is not covered under Rule 2(l) of Cenvat Credit Rules, 2004 for the period 2006-07 to 2008-09:- I find that during the impugned period, if any service availed by the manufacturer of excisable goods or provider of taxable output service, then the assessee is entitled to avail the Cenvat credit in terms of the decision of Hon'ble Bombay High Court in the case of *Ultratech Cement Ltd. – 2010 (260) ELT 369 (Bom.).* Therefore, I hold that on group insurance service for the employees, the appellant is entitled to avail Cenvat credit.

(b) Whether in terms of Rule 10(3) of Cenvat Credit Rules, 2004, The appellant is entitled to avail Cenvat credit on inputs services at the time of shifting the place of business from one place to another:- I find that the said issue has been settled by this Tribunal in the case of *CST, Delhi-IV vs. M/s AMP Capital Advisors India Pvt Ltd* vide *Final Order No. 60317/2017 dt. 01.03.2017*, wherein it was held that the appellant is entitled to avail the Cenvat credit on input services lying in their Cenvat credit account at the time of shifting the place of business from one place to another. Therefore, I allow the Cenvat credit to the appellant.

4. In view of the above, I do not find any merit in the impugned order, accordingly, the same is set aside.

5. In result, the appeal is allowed with consequential relief, if any.

(Dictated and pronounced in the open court)

(Ashok Jindal)
Member (Judicial)

RAS'