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/61995/2018-ST[SM]

[Arising out of Order-in-Appeal No. LUD-EXCUS-001-APP-1680-17-18 dated 11.09.2018 passed by the Commissioner, CGST Audit Comissionerate, Ludhiana]

Vodafone Idea Limited	**:**	**Appellant(s)**
VS		
C.C.E. & S.T., Ludhiana	**:**	**Respondent(s)**

Appearance:
Present for the Appellant(s): Mr. Mukesh Pandey, C.A.
Present for the Respondent(s): Mr. Vijay Gupta, A.R.

CORAM:

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

Date of hearing/decision: 13.03.2019

FINAL ORDER NO. 60252/2019

Per Ashok Jindal :

The appellant is in appeal against the impugned order wherein the Cenvat credit on certain services has been denied on the ground that the invoices are not in the name of the appellant in terms of Rule 9(2) of the Cenvat Credit Rules, 2004.

2. Heard the parties.

3. On perusal of the records, I find that initially the invoices were raised in the name of the appellant, which was earlier known as 'Vodafone Essar South Limited' which was changed to 'Vodafone South Limited', which ultimately changed to 'Vodafone Mobile Services Limited' and finally changed to 'Vodafone Idea Limited'. In

that circumstance, I hold that the Cenvat credit to the appellant cannot be denied.

4. Further, I find that the invoices issued by Tricity Estate Management Pvt Ltd and M/s Fortis Hospital who providing certain services to the appellant, but name of the appellant is not mentioned in the invoices. The appellant has been able to obtain undertaking from Tricity Estate Management Pvt Ltd certifying that they have supplied the services to the appellant only and payment has been received from the appellant only. In that circumstance, for the invoices issued by Tricity Estate Management Pvt Ltd, the Cenvat credit is allowed.

5. But the appellant has failed to provide undertaking from M/s Fortis Hospital, certifying that the services were provided to the appellant, wherein the Cenvat credit of Rs. 10,815/- is involved. Therefore, the said Cenvat credit of Rs. 10,815/- is denied to the appellant.

6. The appeal is disposed off in above terms.

(Dictated and pronounced in the open court)

(Ashok Jindal)
Member (Judicial)

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