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/62014/2018-ST[SM]

[Arising out of Order-in-Appeal No. 148/ST/CGST-APPEAL-GURUGRAM/SG/2018-19 dated 28.09.2018 passed by the Commissioner, CGST (Appeals), Gurugram]

Optum Global Solutions India Pvt Ltd **:** **Appellant(s)**

VS

C.C.E. & S.T., Gurgaon-I **:** **Respondent(s)**

Appearance:
Present for the Appellant(s): Mr. Sparsh Bhargava, Advocate
Present for the Respondent(s): Mr. A.K. Saini, A.R.

CORAM:

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

Date of hearing/decision: 13.03.2019

FINAL ORDER NO. 60253/2019

Per Ashok Jindal :

The appellant is in appeal against the impugned order wherein the Cenvat credit on accommodation services and event management services has been denied on the ground that these services are not input services in terms of Rule 2(l) of the Cenvat Credit Rules, 2004.

2. Heard the parties.

3. On perusal of the records, I find that the appellant is a service provider and providing the services namely 'Information Technology Software Services', 'Business Support Services' and 'Manpower Supply Services'. During the period October 2016 to March 2017, the appellant availed the services for accommodation of their employees

for change of place and also held certain conference in training programs of the employees. For these, the appellant availed the services for accommodation for stay of their employees and for providing food during the course of conferences held by the appellant. The Cenvat credit sought to be denied on the premise that these are not input services for the appellant.

4. I find that the appellant is engaged in the business of providing the input services. At the time of relocation of their employees providing the accommodation is a service for providing output service. Further, the seminars organized by the appellant are for the training of their employees is also an input service for providing output service by the appellant.

5. In that circumstance, I hold that both the services do qualify as input services under Rule 2(l) of the Cenvat Credit Rules, 2004. Therefore, I do not find any merit in the impugned order for denial of the Cenvat Credit to the appellant.

6. In view of the above, the impugned order qua denial of Cenvat credit is set aside.

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

(Dictated and pronounced in the open court)

(Ashok Jindal)
Member (Judicial)

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