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

Appeal Nos.E/239-241/2012 & E/CO/34-36/2012

[Arising out of Order-in-Original No.104/2011 dt. 29.11.2011 passed by Commissioner of Central Excise, Chennai-III]

Commissioner of Central Excise,
Chennai-III — Appellant

Versus

1. Orchid Health Care, Unit-I
2. Orchid Health Care, Unit-II
3. Orchid Chemicals & Pharmaceuticals Ltd. — Respondent

Appearance :

Shri K. Veerabhadra Reddy, JC (AR)
For the Appellant

Shri M. Kannan, Advocate
For the Respondent

CORAM :

Hon'ble Ms. Sulekha Beevi C.S. Member (Judicial)
Hon'ble Shri Madhu Mohan Damodhar, Member (Technical)

Date of hearing / decision : 20.04.2018

FINAL ORDER No.41276-41278/2018

Per Bench

After hearing both sides, we find that the common dispute in these appeals relates to alleged improper availment of cenvat credit in respect of tour operator services availed by the respondent during the period April2007 to October 2010. The department has filed appeals against the order of the lower authority who has held that respondents are eligible to avail the credit for the period prior to 1.4.2011 i.e before amendment of Rule 2(l) of CCR 2004, which we find is in line with the plethora of decisions by higher appellate forums, for example, the High Court of Karnataka judgment in the case of *CCE Bangalore Vs Tata Auto Comp Systems Ltd. – 2012 (27) STR 338 (Kar.)* and Punjab & High Court judgment in the case of *CCE Chandigarh Vs Federal Mogul Goetze (India) Ltd.* – 2015 (39) STR 735 (P&H). We find no merit in the appeals filed by the department for which reason the same is dismissed. The cross objections filed by respondents which are in the nature of written submissions are also disposed of.

(dictated and pronounced in court)

(Madhu Mohan Damodhar)
Member (Technical)

(Sulekha Beevi C.S)
Member (Judicial)

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