

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

**Appeal No.E/40358/2018**

[Arising out of Order-in-Appeal No.316/2017 (CTA-I) dt.13.11.2017 passed by the Commissioner of Central Excise & GST (Appeals-I), Chennai]

Larsen & Toubro Ltd Appellant

Versus

Commissioner of Central Excise, Pondicherry Respondent

Appearance:

Sh.K.Pattabiraman, Manager  
For the Appellant

Shri L.Nandakumar, AC (AR)  
For the Respondent

**Per : Hon'ble Ms. Sulekha Beevi C.S., Member (Judicial)**

Date of hearing / decision : 5.12.2018

**FINAL ORDER No. 42997/2018**

The Ld.Representative of the appellant company who is the Manager, Sh.K.Pattabiraman appeared and argued this appeal. He submitted that the issue is with regard to disallowance of credit on rent a cab services, outdoor catering services and air travel agent services. The period involved is from February 2010 to March 2010. He relied upon the decision in the appellant's own case vide Final Order No.41942/2018 dt.5/7/2018 and ***Orient Paper Mills Vs. CCE, Bhopal reported in 2016 (46) S.T.R.854 (Tri. - Del.)*** as well as

***Steadman Pharmaceuticals (P) Ltd. Vs. Commr. Of C.Ex., Chennai-III 2016 (44) S.T.R.427 (Tri. - Chennai)*** and argued that the credit is eligible.

2. The Ld.AR, Sh.L.Nandakumar supported the findings in the impugned order.

3. Heard both sides.

4. The issue of eligibility of credit on rent a cab services, outdoor catering services and air travel agent services is settled by the decisions relied by the Ld. Representative of the appellant. The period being prior to 1/4/2011, the definition of input services had a wide ambit. Taking into consideration the facts as well as following the above decisions, I am of the view that the disallowance of credit is unjustified. The impugned order is set aside. The appeal is allowed with consequential relief, if any.

(Operative part of the order pronounced in open court)

**(Sulekha Beevi C.S)  
Member (Judicial)**

vsr