

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

**Appeal No.E/40562/2018**

[Arising out of Order-in-Appeal No.361/2017 (CTA-II) dt.30.11.2017 passed by the Commissioner of Central Tax (Appeals-II), CGST & Central Excise, Chennai]

Fisher Sanmar Ltd  
(Now known as Emerson Process  
Management Chennai Pvt Ltd) Appellant

Versus

Commissioner of Central Tax,  
Chennai - South Commissionerate Respondent

**Appeal No.E/40563/2018**

[Arising out of Order-in-Appeal No.362/2017 (CTA-II) dt.30.11.2017 passed by the Commissioner of Central Tax (Appeals-II), CGST & Central Excise, Chennai]

Fisher Sanmar Ltd  
(Now known as Emerson Process  
Management Chennai Pvt Ltd) Appellant

Versus

Commissioner of Central Tax,  
Chennai - South Commissionerate Respondent

**Appeal No.E/40564/2018**

[Arising out of Order-in-Appeal No.363/2017 (CTA-II) dt.30.11.2017 passed by the Commissioner of Central Tax (Appeals-II), CGST & Central Excise, Chennai]

Fisher Sanmar Ltd  
(Now known as Emerson Process  
Management Chennai Pvt Ltd) Appellant

Versus

Commissioner of Central Tax,  
Chennai - South Commissionerate Respondent

**Appeal No.E/40565/2018**

[Arising out of Order-in-Appeal No.364/2017 (CTA-II) dt.30.11.2017 passed by the Commissioner of Central Tax (Appeals-II), CGST & Central Excise, Chennai]

Fisher Sanmar Ltd  
(Now known as Emerson Process  
Management Chennai Pvt Ltd) Appellant

Versus

Commissioner of Central Tax,  
Chennai - South Commissionerate Respondent

**Appeal No.E/40566/2018**

[Arising out of Order-in-Appeal No.365/2017 (CTA-II) dt.30.11.2017 passed by the Commissioner of Central Tax (Appeals-II), CGST & Central Excise, Chennai]

Fisher Sanmar Ltd  
(Now known as Emerson Process  
Management Chennai Pvt Ltd) Appellant

Versus

Commissioner of Central Tax,  
Chennai - South Commissionerate Respondent

Appearance:

Ms.Meghna, Advocate  
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. 42998-43002/2018**

The issue involved in all these appeals being the same, they are heard together and disposed by this common order.

2. The appellant's are engaged in manufacture of Industrial Valves, regulators, etc. They avail Cenvat Credit on inputs, capital goods and input services. Show cause notice was issued for different periods from February 2005 to 31/3/2011 alleging that the credit availed on various services are ineligible. After due process of law, the original authority disallowed the credit on various services. In appeal, the Commissioner (Appeals) also upheld the disallowance on various services. Hence this appeal.

3. On behalf of the appellant, the Ld.Counsel, Ms.Meghna appeared and argued the matter. She furnished the following Table which gives the details of the services, the allegations for disallowing the credit and the judgments relied by the appellant.

Sl.No.	Nature of Disputed Service	Allegations for disallowing credit	Judgments relied
1	Rent-a-cab / Travels / Car Hire / Air Ticket Booking	No Nexus to Manufacturing Activity	Sundaram Clayton Ltd Vs Comm. Of C.Ex. <b>2016 (42) STR 741 (Tri:Chennai)</b>
2	Canteen Services	However no allegation or finding that the disputed services are not in relation to the business of the Appellant.	Commr. Of C.Ex, Cbe Vs PRICOL <b>2018 (16) GSTL 187 (High Court : Madras)</b>
3	Auction Services		
4	Demurrage		

4. The Ld.AR, Sh.L.Nanda Kumar supported the findings in the impugned order.

5. Heard both sides.

6. The period involved is prior to 1/4/2011. The definition of input services during the said period was very wide, as it included the terms "activities relating to business". All the services shown in the above table have been considered and analysed by various Courts as well as the Tribunal to conclude that the credit is eligible. The decisions relied by the Ld.Counsel for appellant supports this view. Therefore after appreciating the facts and following the decisions relied by the Ld.Counsel of the Appellant, I am of the view that the disallowance of credit is unjustified. The impugned orders are set aside. The appeals are allowed with consequential relief, if any.

(Operative part of the order pronounced in open court)

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

vsr