CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL CHENNAI

REGIONAL BENCH – COURT NO. IV

Appeal No.E/40732/2016 - SM

[arising out of Order-in-Appeal No.12/2016(CXA-I), dated 23.01.2016 passed by Commissioner of Central Excise (Appeals-1), Chennai]

M/s.Mitsubishi Heavy Industries India Precision Tools Ltd., **Appellant**
No.2, SIPCOT Industrial Complex,
Ranipet 632 403.

VERSUS

Commissioner of Central Excise & Service Tax, **Respondent**
Chennai – III Commissionerate,
No.26, Mahatma Gandhi Marg,
Nungambakkam,
Chennai 600 034.

Appearance:

Shri M.N. Bharathi, Advocate for the Appellant
Shri Arul C. Durairaj, Authorized Representative for the Respondent

CORAM : HON'BLE Ms. Sulekha Beevi C.S, MEMBER (JUDICIAL)

Date of Hearing : 14.06.2021
Date of Decision :14.06.2021

FINAL ORDER No.41593/2021

The issue that arises for consideration is that whether the appellants are eligible to avail Cenvat credit on the service tax of commissions paid to commission agents in regard to sales promotion of their products. At the time of hearing, the learned counsel Shri M.N. Bharathi submitted that the department has denied the credit alleging that it is post manufacturing activity. He explained that such agents are appointed for marketing and promotion of their products and, therefore, it is covered by the definition of "input services". He relied upon the Final Order No.40867/2020, dated 28.10.2020 in the appellant's own case passed by the Division Bench of the Tribunal.

2. The learned Authorised Representative Shri Arul C. Durairaj supported the findings in the impugned order.

3. After hearing both sides, I am convinced that the issues stands covered by the decision in the appellant's own case cited supra wherein the reasons have been discussed in detail. Following the same, the impugned order is set aside. The appeal is allowed with consequential reliefs, if any.

(Dictated and pronounced in open court)

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

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