IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
SOUTH ZONAL BENCH, CHENNAI

ST/40612/2017

[Arising out of Order-in-Appeal No.014/2017(ST)(TVL), dated 20.02.2017 passed by the Commissioner of Central Excise (Appeals-I), Coimbatore]

M/s. SANGUINE LOGISTICS PVT. LTD. APPELLANT

Versus

COMMISSIONER OF CENTRAL EXCISE, TIRUNELVELI RESPONDENT

Appearance:

For the Appellant None

For the Respondent Shri R. Subramanian, AC (AR)

CORAM:

Hon'ble Smt. Archana Wadhwa, Member (Judicial)

Date of hearing **24-07-2017**
Date of Pronouncement 28-07-2017

FINAL ORDER NO. 41419/2017

Per Archana Wadhwa:

A very short issue is involved in the present appeal. The appellant is a registered service tax payer rendering services from their Sivakasi premises under the category of "Clearing and Forwarding Agent Services". They were availing the benefit of credit of service tax paid on various input services.

2. The short ground on which such service tax credit to the extent of Rs.1,24,000/- stands denied by the lower authority is that the input service invoices were in the name of their Chennai office, which was not registered premises of the service receiver. It is seen that the said Chennai premises was subsequently included in the ST-2

Customs, Excise & Service Tax Appellate Tribunal no. of the appellant and as per the appellant the same was administrative office. In terms of law declared by the Tribunal in various decisions credit cannot be denied on the ground of the invoices having been issued in the name of the Registered Office, in absence of any other dispute about the services being tax paid, and actually received by the assesee and utilized in the Output Service. Reference can be made to the Tribunal decision in the case of *Manipal Advertising Services Pvt. Ltd. Vs Commissioner of Central Excise, Mangalore* reported in *2010 (19) S.T.R.506 (Tri.-Bang.),* laying down that credit availed on invoices issued in the name of own Branch Office cannot be denied on the sole ground that the said office was not registered. As such, by following the said decision of the Tribunal, I set aside the impugned order and allow the appeal with consequential relief to the appellants.

(Pronounced in open court on 28/7/17.)

28/7/17

(ARCHANA WADHWA)
MEMBER (JUDICIAL)

ksr
27-07-2017

Customs, Excise & Service Tax Appellate Tribunal
सत्यमेव जयते

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