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

**Appeal No.E/41881/2017 & E/41882/2017**

[Arising out of Order-in-Appeal No.261/2017 (CXA-II) and OIA No.262/2017 (CXA-II) both dt. 22.05.2017 passed by the Commissioner of Customs (Appeals-II), Chennai]

Hindustan Unilever Ltd. Appellant

Versus

Commissioner of Central Excise, Puducherry Respondent

Appearance:

Ms. Cynduja Crishnan, Advocate
For the Appellant

Shri K.P. Muralidharan, AC (AR)
For the Respondent

**CORAM:**

**Hon'ble Shri Madhu Mohan Damodhar, Member (Technical)**

Date of hearing/decision : 26.12.2017

**FINAL ORDER No. 43355-43356/2017**

As both the appeals relate to the same appellant concerning dispute on eligibility of input services, hence they are taken-up for common disposal.

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2. In respect of Appeal No.E/41881/2017 the dispute concerns eligibility of credit availed in respect of godown rent for job work premises. In respect of Appeal No.E/41882/2017, dispute concerns eligibility of cenvat credit availed on photography services.

3. In respect of Appeal E/41881/2017 the proposals initiated by the related SCN were confirmed by the adjudicating authority and upheld by the Commissioner (Appeals) vide impugned order dt.22.05.2017 except for reduction of penalty under Rule 15 (1) of the CCR 2001 to Rs.30,000/-. Hence this appeal.

4. In respect of Appeal E/41882/2017, the original authority had dropped proceedings initiated against the appellant. However on appeal by the department, the Commissioner (Appeals) vide impugned order dt. 22.05.2017 had restored the demand of duty proposed in the SCN , however refrained from imposing any penalty. Hence this appeal.

5. Today, when the matter came up for hearing, on behalf of the appellant, Ld. Advocate, Ms. Cynduja Crishnan submits that in their own case, the appeals in respect of both the issues have been decided in their favour vide Final Order No.41447 to 41449/2017 dt. 1.8.2017 [Appeals E/40746 to 40748/2017].

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6. On behalf of the department, Ld.A.R supports the impugned orders.

7. After hearing both sides, I find that the issue in these appeals have been decided in the appellant's favour in the final order cited by the ld. Advocate. This being so, following the same ratio, both the appeals are allowed with consequential relief, if any, as per law.

(Dictated and pronounced in open court)

**(MADHU MOHAN DAMODHAR)**
**MEMBER (TECHNICAL)**

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Customs, Excise & Service Tax Appellate Tribunal
सत्यमेव जयते

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