

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

ST/576/2009

(Arising out of Order-in-Appeal No.120/2009 dated 25.8.2009
passed by the Commissioner of Central Excise (Appeals),
Trichy)

M/s. Lakshmi Vilas Bank Ltd.

Appellant

Vs.

Commissioner of Central Excise, Trichy

Respondent

Appearance

Shri V.M. Manimaran, Auth. Rep. for the Appellant
Shri R. Subramaniam, AC (AR) for the Respondent

CORAM

Hon'ble Ms. Sulekha Beevi C.S., Member (Judicial)
Hon'ble Shri Madhu Mohan Damodhar, Member (Technical)

Date of Hearing / Decision: **09.08.2017**

Final Order No. 41551/2017

Per Bench

The issue in the above case is disallowance of CENVAT credit on construction services of staff quarters of the appellant. The department has denied the credit alleging that construction services availed for construction of staff quarters is not an input service for the appellant who is rendering output service namely Banking and Financial Service.

[Handwritten signature]



[Handwritten mark]

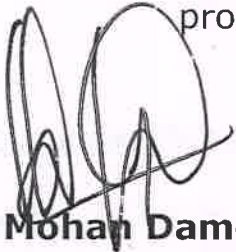
2. On behalf of the appellant, the Chief Manager of the bank Shri B.M. Manimaran, appeared and argued the matter. He submitted that in the appellant's own case as reported in 2010 (19) STR 40, the said issue has been held in favour of the appellant.

3. The learned AR Shri R. Subramaniyan reiterated the findings in the impugned order.

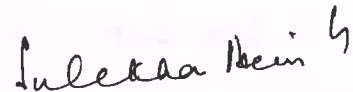
4. Heard both sides.

5. We find that the period involved is prior to 1.4.2011, on which date the definition of input services included the words "activities related to business". Further, in the appellant's own case, as stated above, the Tribunal has allowed the credit on such services under the category of input services. In such circumstances, we find that the denial of credit is unjustified. The impugned order disallowing the credit is set aside and the appeal is allowed with consequential relief, if any.

(Operative portion of the order was pronounced in open court)



(Madhu Mohan Damodhar)
Member (Technical)



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

Rex



प्रमाणित प्रति / Certified True Copy


311A
सहायक पंजीकार / Asst. Registrar
सामांशुल्क उत्पादशुल्क एवं सेवा कर
अपील अधिकारमः / (CESTAT)
चेन्नै / Chennai