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

**ST/40606/2013-SM**

[Arising out of Order-in-Appeal No.004/13, dated 17.01.2013 passed by the Commissioner of Customs, Central Excise & Service Tax (Appeals), Coimbatore]

M/s. THE RP MOTORS — APPELLANT

Versus

COMMISSIONER OF CENTRAL EXCISE & SERVICE TAX, COIMBATORE — RESPONDENT

**ST/40498/2014-SM**

[Arising out of Order-in-Appeal No.007/14, dated 31.01.2014 passed by the Commissioner of Customs, Central Excise & Service Tax (Appeals), Coimbatore]

M/s. THE RP MOTORS — APPELLANT

Versus

COMMISSIONER OF CENTRAL EXCISE & SERVICE TAX, COIMBATORE — RESPONDENT

**ST/41268/2017-SM**

[Arising out of Order-in-Appeal No.053/17, dated 02.03.2017 passed by the Commissioner of Customs, Central Excise & Service Tax (Appeals), Coimbatore]

M/s. THE RP MOTORS — APPELLANT

Versus

COMMISSIONER OF CENTRAL EXCISE & SERVICE TAX, COIMBATORE — RESPONDENT

Appearance:

| | |
|---|---|
| For the Appellant | Shri J.V. Niranjan, Adv. |
| For the Respondent | Shri R. Subramaniyan, AC (AR) |

ST/40606/2013,
ST/40498/2014 &
ST/41268/2017

**CORAM:**

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

Date of hearing/decision **10-08-2017**

FINAL ORDER NOs. 41627– 41629 /2017

**Per Archana Wadhwa:**

All the three appeals are disposed of by a common order as the issue involved in all of them are identical. After hearing Shri J.V. Niranjan, Adv. for the appellant and Shri R. Subramaniyan for the respondent, I find that the appellant is a Registered Authorised Service Centre for sale of motor vehicles as also for servicing of the same. He is duly registered with the service tax department for providing the services falling under the categories of Repair and Maintenance Series and is discharging his service tax liability accordingly.

2. Revenue took an objection to availment of Cenvat credit of service tax paid on GTA Services utilized by the appellant for transporting the motor vehicles from the factory of the manufacturer to the appellant's dealers premises on the ground that such GTA Services has no nexus with the service of Repair and Maintenance Services being provided by the appellant.

3. On the said issue, I find that the same is no more *res integra* and stands settled by various deisions of the Tribunal. One such reference can be made to the Tribunal's decision in the case of *Commissioner of Central Excise, Tirunelveli Vs M/s. Vijay Auto Agency* reported as *2011-TIOL836-CESTAT-MAD* holding that an Authorised Service Station would be entitled to avail the Cenvat credit of sevice

tax paid on GTA Services used for transporting the vehicle from the manufacturer's factory upto their dealer's premises. Accordingly, I hold in favour of the appellant.

4. The second issue involved is as to whether the appellant is entitled to avail Cenvat credit of service tax paid to various organisations providing training to the appellant's employees and charging service tax under the categories of Commercial, Training and Coaching. The issue also stand denied by the authorities on the ground of nexus. The rest is also covered by the Tribunal decision in the case of *Virchow Laboratories Ltd. Vs Commissioner of Cenrtral Excise & Service Tax , Hyderabad-IV* reported as *2017 (51) S.T.R.443 (Tri.-Hyd.).* Accordingly, on the said issue also, I hold in favour of the assesse.

5. As regards the other issue i.e., availability of credit on the extended warranty, the learned advocate seeks to drop the ground relatable to the said issue and submits that the appellant does not want to pursue it. Accordingly, the demand confirmed in respect of the said issue is upheld, is not challenged. Apart from the above, learned, departmental representatives brings to my notice that part of the demand also stand confirmed on the ineligible invoices and ineligible documents. Learned advocate fairly agrees that the appellant has not challenged the confirmation of demand on the said account.

6. Learned advocate makes it clear that except for the first two issues of availability of GTA credit and Training credit, he is not contesting the denial of credit on the other grounds.

7. In view of the above, the matter is required to be remanded, for quantification of demand on the ground relatable to extended warranty and ineligible documents etc.

All the appeals are disposed of in above manner.

(Dictated and pronounced in open court)

11/8/17

(ARCHANA WADHWA)
MEMBER(JUDICIAL)

**ksr**
11-08-2017

Customs, Excise & Service Tax Appellate Tribunal
सत्यमेव जयते

प्रमाणित प्रति/Certified True Copy
7/9
सहायक पंजीकार/Asst. Registrar
सीमाशुल्क उत्पादशुल्क एवं सेवा कर
अपील अधिकरण/(CESTAT)
चेन्नै/Chennai