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

**E/304/2010**

(Arising out of Order-in-Appeal Nos. 16/2010 (M-II) dated 10.03.2010 passed by the Commissioner of Central Excise (Appeals), Chennai).

M/s. Sundaram Clayton Ltd. Appellant

Vs.

CCE, Chennai-II Respondent

Appearance

Shri V.S. Manoj, Advocate
for the appellant

Shri K. Veerabhadra Reddy, JC (AR)
for the Respondents

**CORAM :**

**Hon'ble Smt. ARCHANA WADHWA, JUDICIAL MEMBER**
**Hon'ble Shri Madhu Mohan Damodhar, Member (Technical)**

Date of Hearing/Decision: **24.10.2017**

FINAL ORDER No. 42405 **/2017**

After hearing both sides, We find that the short question required to be decided in the present appeal is as to whether the service tax paid by the appellant on reverse charge basis, in terms of the provisions of Section 66 A ~~irrespective~~ in respect of the services

Storage and ~~or~~ warehousing services availed in USA would be admissible as Cenvat credit or not. Without going into the detailed arguments raised by both sides, We find that the issue is no more res integra. The Tribunal in the case of *Suzuki Powertrain India Ltd. Vs. CCE, Delhi-III* – 2017 (49) STR 299 (Tri.-Del.), has held that service tax paid on reverse charge basis under Section 66 A is available as credit to the assessees located in India ~~and paying~~ who has paid such service tax. In as much as the issue stands decided, we set aside the impugned order and allow the appeal with consequential relief to the appellants.

(Order dictated and pronounced in the open Court on)

25/10/17

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| (MADHU MOHAN DAMODHAR)<br>TECHNICAL MEMBER | (ARCHANA WADHWA)<br>JUDICIAL MEMBER |

BB

Customs, Excise & Service Tax Appellate Tribunal

प्रमाणित प्रति / Certified True Copy

10/11

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