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

E/40024/2017

[Arising out of Order-in-Appeal No.457/2016, dated 16.12.2016 passed by the Commissioner of Central Excise (Appeals-II), Chennai]

M/s. INDIA PISTONS LTD. APPELLANT

Versus

COMMISSIONER OF CENTRAL EXCISE, CHENNAI-II RESPONDENT

Appearance:

For the Appellant Shri S. Muthuvenkataraman, Adv.
For the Respondent Shri R. Subramaniyan, AC (AR)

CORAM:

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

Date of hearing/decision **05-07-2017**

FINAL ORDER NO. 41135/2017

Per Archana Wadhwa:

Both ~~the~~ sides fairly agree that the issue of availability of Cenvat credit of service tax paid on the pay roll preparation of employees of the appellant-Company stands decided for the earlier period in the appellant's own case vide Final Order No. 41535/2016, dated 08.09.2016. It stands held that the said "Pay roll preparation Service" is a cenvatable input service and that appellant is entitled to avail the Cenvat credit on the same.

Customs, Excise & Service Tax Appellate Tribunal

2. By following the above decision in the same appellant's case, I said aside the impugned order and allow the appeal with consequential relief to them.

(Dictated and pronounced in open court)

6/7/17.

(ARCHANA WADHWA)
MEMBER (JUDICIAL)

ksr
06-07-2017

Customs, Excise & Service Tax Appellate Tribunal
सत्यमेव जयते

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अपील अधिकरण/(CESTAT)
चेन्नै/Chennai