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

E/42226 to 42228/2016-SM

[Arising out of Orders-in-Appeal No.78, 79 & 80/2016, dated 23.08.2016 passed by the Commissioner of Central Excise & Service Tax (Appeals), LTU, Chennai]

M/s. RANE BRAKE LINING LTD. APPELLANT

Versus

COMMISSIONER OF CENTRAL EXCISE & SERVICE TAX (LTU), CHENNAI RESPONDENT

Appearance:

For the Appellant Ms. S. Sridevi, Adv.
For the Respondent Shri S. Nagalingam, AC (AR)

CORAM:

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

Date of hearing/decision **18-05-2017**

FINAL ORDER NOs. 40716-40718/2017

Per Archana Wadhwa:

After hearing both sides, I find that Cenvat credit in respect of authorized services like Product Liability Insurance, Sales Commission, Rent paid to Sales Depot, Repairs and Maintenance at Depot, Director's Sitting Fees etc., stand denied to the appellants on the ground that the same cannot be considered to be cenvatable input services.

2. Learned advocate has cited various decision of the Tribunal in support of her pleading that these services have been held to be cenvatable by the higher courts. She also submits that for the

subsequent period the original adjudicating authority has allowed the credit in respect of some of the services.

3. In view of the foregoing, I set aside the impugned order and remand the matter to original adjudicating authority for fresh decision, in the light of the law declared ~~followed~~ by the Tribunal in various decisions, which would be placed before him by the appellant, as also in the light of the subsequent order passed by him. All the three appeals are thus allowed by way of remand.

(Operative part pronounced in open court on **18.05.2017**)

19/5/17.

(ARCHANA WADHWA)
MEMBER (JUDICIAL)

ksr
18-05-2017

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अपील अधिकरण/(CESTAT)
चेन्नै/Chennai

Customs, Excise & Service Tax Appellate Tribunal