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

ST/40994/2016 to ST/40997/2016 and
ST/41176 to 41179/2016

[Arising out of Orders-in-Appeal No.93, 94, 95 & 96/2016, dated 12.02.2016 passed by the Commissioner of Service Tax (Appeals-I), Chennai]

M/s.AJUBA SOLUTIONS (INDIA) PVT. LTD. APPELLANT/S
COMMISSIONER OF SERVICE TAX, CHENNAI-III

Versus

COMMISSIONER OF SERVICE TAX, CHENNAI-III RESPONDENT/S
M/s. AJUBA SOLUTIONS (INDIA) PVT. LTD.

Appearance:

For the Assessee ... Ms. S. Sridevi, Adv.
For the Revenue Shri A. Cletus, ADC (AR)

CORAM:

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

Date of hearing/decision **26-07-2017**

FINAL ORDER NOs. 41466 – 41473/2017

Per Archana Wadhwa:

All the appeals, four by the assessee and four by the Revenue are being taken up for disposal by a common order as they arise out of the same impugned order of Commissioner (Appeals).

2. As per the facts on record, the appellant is a 100% E.O.U., under the Software Technology Park of India with centralized service tax registration providing Business Support Services and Business

Customs, Excise & Service Tax Appellate Tribunal

Auxiliary Service. The issue relates to refund of accumulated unutilized credit in terms of Rule 5 of the Cenvat Credit Rules.

3. The refund in respect of Rent-a-Cab, Outdoor Catering, Group Health/Travel Insurance, Rent paid for car parking slot, Maintenance charges for gen sets, water and Share Valuation and Credit taken based on debit notes and Membership and Subscription Fees paid for attending Seminars, Conferences etc., stand denied to the appellant on the ground that for the said services cannot be considered to be cenvatable input services.

4. After hearing both sides duly represented by Ms. S. Sridevi, for the assessee and Shri A. Cletus, ADC (AR) for the Revenue, I find that the issue is no more *res integra* and stands settled by the following decisions:

(i) *Commissioner of Central Excise Vs M/s. Turbo Energy* reported as *2015-TIOL-629-HC-MAD-CD*;

(ii) *Commissioner of Central Excise Vs BHEL* reported as *2016 (3) TMI 441 (MAD HIGH COURT)*;

(iii) *Commissioner of Central Excise Vs Borg Warner Morse* reported as *2015-TIOL-831-HC-MAD*;

(iv) *Commissioner of Central Excise, Bangalore Vs Stanzen Toyotetsu India* reported as *2011 (23) S.T.R. 444 Kar*;

(v) *Commissioner of Central Excise Vs HCL Technologies* reported as *2015 (37) S.T.R.716 ALL*;

(vi) *PTC Software Vs Commissioner of Central Excise, Pune* reported as *2014 (25) S.T.R. 632*;

Customs, Excise & Service Tax Appellate Tribunal
सत्यमेव जयते

(vii) *HCL Technologies Vs Commissioner of Central Excise, Noida* reported as *2015 (40) S.T.R.369*;

(viii) *Goodyear India Vs Commissioner of Central Excise, Delhi* reported as *2015 (40)S.T.R.546 (Tri.-Del.)*;

(ix) *Commissioner of Service Tax Bangalore Vs Yodlee Infotech* reported as *2015 (39) S.T.R.695*;

(x) *Commissioner of Central Excise, Daman Vs Jairam Plastics* reported as *2014 (34) S.T.R.* ;

(xi) *BCH Electric Ltd. Vs Commissioner of Central Excise, Delhi* reported as *2013 (31) S.T.R.68 (Tri.-Del.)*;

(xiii) *Sundaram Clayton Vs Commissioner of Central Excise, Chennai* reported as *2016-TIOL-849-CESTAT-Mad*; and

(xiv) *Commissioner of Central Excise Vs Lucas TVS* reported as *2015 (40) S.T.R.741 (Tri.-Chennai)*.

5. Inasmuch as, the above decisions covers the issues in favour of the assessee, I set aside the impugned orders and allow the appeals filed by the assesee.

6. As regards the Revenue's appeal, the only grievance of the Revenue is that the credit was availed when the asessee was unregistered. The said issue also stands decided by latest decision of the High Court's decision in the case of *Commissioner of Service Tax-III Vs* SCIOinspire Consulting Services (India) Pvt. Ltd. vide Final Order No.41373/2016, dated 05.07.2016. As such, the issue involved in the Revenue's appeals stands decided against them by the said order of the Hon'ble High Court. By following the same, I hold that

Customs, Excise & Service Tax Appellate Tribunal there is no merit in the Revenue's appeals. Accordingly, the same are rejected.

All the appeals are disposed of in the above manner.

(Dictated and pronounced in open court)

2/8/17

(ARCHANA WADHWA)
MEMBER (JUDICIAL)

ksr
02-08-2017

Customs, Excise & Service Tax Appellate Tribunal
सत्यमेव जयते

प्रमाणित प्रति/Certified True Copy
2/8
सहायक पंजीकार/Asst. Registrar
सीमाशुल्क उत्पादशुल्क एवं सेवा कर
अपील अधिकरण/(CESTAT)
चेन्नै/Chennai