FAX : 011-26108426

REGISTERED / AD

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, WEST BLOCK NO.2, R.K.PURAM, NEW DELHI-110066
CUSTOMS APPEAL BRANCH

Dated: **19/01/2016**

To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. **ST/A/53878-53879/2015-CU[DB]** dated **03/12/2015**

I am directed to transmit herewith a certified copy of order passed by the Tribunal under section **01(5) of the Finance Act, 1994 relating to Service Tax Act, 1994.**

Deputy/Asstt. Registrar (CUSTOMS Appeal Branch)

Application	Appeal	Name and Address of Appellant
1	ST/508/2009	**KOREA PLANT SERVICE & ENGINEERING CO LTD** PJT Office,Chanderiya Lead Zinc Smelter, Putholi, Distt-Chittorgarh.
2	ST/509/2009	**KOREA PLANT SERVICE & ENGINEERING CO.LTD** PST Office putholi, Distt-Chittorgarh.
		Name and Address of Respondent
3		-C.C.E. JAIPUR I N.C.R.Building, Statue Circle, "C" Scheme, jaipur 302005.
4		-C.C.E. JAIPUR I N.C.R.Building, Statue Circle, "C" Scheme, jaipur 302005.

Other Appellants and Respondents as per Annexure

Copy To

5Advocate(s) / Consultant(s):

R. G. Seth & Co,Advocate
KUSUM VIJAY HOUSE,
1STFLOOR,
174, MODY STREET, FORT,
MUMBAI,
MAHARASHTRA

DB-(0)

(P.T.O)

6 Additional Party's Name & Address :
7 Bar Association, CESTAT, Delhi
8 Director Publications, Customs, Excise. I.P. Estate, Delhi
9 M/s Centax Publications Pvt. Ltd., 1512-B, Bhishm Pitamah Marg, New Delhi-3
10 Company Law Institute of India Pvt. Ltd., No.2 (old no.36), Vaithyaram Street, T. Nagar, Chennai-17
11 Taxmann Allied Service Pvt. Ltd., 59/32, New Rohtak Road, New Delhi-110005
12 Easy Service Tax Online Dot Com Pvt. Ltd., 407A, Iscon Mall, Satellite Road, Ahmedabad-15
13 LAWCRUX Advisors Pvt. Ltd., LAW House, 1-8, Sector-10, Faridabad 121003 (Haryana)
14 TaxIndiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070
15 Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Hyderabad – 38
16 The ICFAI society, 52, Nagarjuna Hill,Punjagutta Hyderabad.-500082
17 C.D.R. 18 Office Copy 19 Guard File

19/01/16

Deputy/Asstt. Registrar(CUSTOMS Appeal Branch)

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL,

West Block No.2, R.K.Puram, New Delhi

COURT-I

Date of hearing/decision: 3.12.2015

Service Tax Appeal Nos.508, 509 of 2009

Arising out of the order in appeal No.22-23(DK)ST/APPL/JPR-II/2009 dated 24.3.2009 passed by the Commissioner (Appeals) , Central Excise, Jaipur II.

For approval and signature:

Hon'ble Mr. Justice G. Raghuram, President
Hon'ble Mr. R.K. Singh, Technical Member

1	Whether Press Reporter may be allowed to see the Order for publication as per Rule 26 of the CESTAT (Procedure) Rules, 1982?	
2	Whether it should be released under Rule 26 of CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	
3	Whether their Lordships wish to see the fair copy of the Order?	
4	Whether Order is to be circulated to the Departmental authorities?	

Korea Plant Service & Engineering Co. Ltd. .. Appellants

Vs.

C.C.E., Jaipur II .. Respondent

Appearance:

Present Shri B.B. Seth, Advocate for the appellants
Present Shri B.B. Sharma, A.R. for the respondent

Coram: Hon'ble Mr. Justice G.Raghuram, President
Hon'ble Mr. R.K. Singh, Technical Member

Final Order No . 53878 – 53879/2015

Per R.K. Singh:

Appeals are filed against orders -in -appeal in terms of which the denial of CENVAT credit on input services relating to advertisement and publicity, professional charges, coal unloading charges, equipment and vehicles rent, security guard services, insurance and mobile phones was upheld. The appellant contended that it had entered into a contract with Hindustan zinc Ltd for operation and maintenance of their power plant and the impugned input services were necessary to perform its obligations under the contract and that the issue is no longer *res integra* in the light of the CESTAT judgement in its own case reported at 2010 (17) STR 547 (Tri – Delhi).

2. We have considered the contention of the appellant. We find that in the appellant's own case, similar CENVAT credit in respect of the impugned services pertaining to a different period was allowed by CESTAT vide its judgement reported at 2010 (17) STR 547 (Tri – Delhi). In view of the said precedent and for the reasons alike, we allow these appeals and set aside the impugned orders.

(Justice G. Raghuram)
President

(R.K.Singh)
Technical Member

scd/