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CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL

PRINCIPAL BENCH, WEST BLOCK No.2, R.K.PURAM, NEW DELHI - 110066

SINGLE MEMBER APPEAL BRANCH

Appeal No. E/1518/2011 – SM[BR] E / STAY / 1982 / 2011-SM[BR] **Date** **18/10/2011**

Assistant Registrar
C.E.S.T.A.T, New Delhi

To :
M/S BAJAJ HINDUSTHAN LIMITED
UNIT- KHAMBARKHERA, DISTT- LAKHIMPUR KHERI(UP)
M/S BAJAJ HINDUSTHAN LIMITED Appellant

Vs

C.C.E. LUCKNOW Respondent

I am directed to transmit herewith a certified copy of **Final order No.692/2011-SM[BR]&S/595/2011** dated 28.9.2011 passed by the Tribunal under **Section 35-C(1)of Central Excises Act, 1944**

Assistant Registrar
(SM Appeal Branch)

Copy to :

1. Respondent
C.C.E. LUCKNOW
7-A, ASHOK MARG, LUCKNOW.

2. Adv. / Consult
MR.S.C. KAMRA & CO.
B-2/210(BASEMENT), SAFDARJUNG ENCLAVE, NEW DELHI- 110029

3. C.D.R
4. Bar association. CESTAT. New Delhi
5. Director Publications. Customs. Excise. I.P. Estate. New
6. M/s Centax Publictions Pvt Ltd., 1512-B, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony, New Delhi -
7. Company Law Institute of India Pvt Ltd.,No.2(Old No. 36), Vaithyaram Street, T. Nagar,Chennai -17
8. Taxmann Allied Service Pvt Ltd.. 59/32. New Rohtak Road. New Delhi -
9. Easy Service Tax Online Dot Com Pvt.Ltd.407A,Iscon Mall,Above Star India Bazar,Satellite Road, Ahmedabad-15
10. LAWCRUX Advisors Pvt Ltd. LAW House.1-8.Sector - 10. Faridabad 121003 (Haryana)
11. TaxIndiaOnline.com Pvt Ltd., Unit No.1, 2nd Floor,Vasant Arcade,Nelson Mandela Road, Vasant Kunj, New Delhi - 110070
12. Office Copy
13. Guard file

Assistant Registrar
(SM Appeal Branch)

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
West Block No. 2, R.K. Puram, NEW DELHI

COURT-II

E/Stay/1982/2011-SM in &
Central Excise appeal No. 1518/2011-SM

Date of hearing/decision: 28th September, 2011

M/s. Bajaj Hindustan Ltd., Appellant
Reptd. By Shri S.C. Kamra, Advocate

Versus

CCE, Lucknow Respondent
Reptd. By Mrs. R. Jagdev, SDR

Coram: Hon'ble Shri D.N. Panda, Judicial Member;

FINAL ORDER NO. 692/2011 SM(BR) & **DATED**
S-595/2011 SM(BR)

Per D.N. PANDA:

Learned Counsel submits that the meaning of input service is extended to sale promotion by Rule 2(l) of Cenvat Credit Rules, 2004 granting set off of service tax paid in respect of sales promotion service enjoyed by the appellant against excise duty liability. Such proposition is also agreed by both sides in terms of Circular No. 943/4/2011-CX. Dated 29th April, 2011. When such is the position of law the appeal is to be allowed dispensing requirement of pre-deposit.

2. Learned D.R. on the other hand, supports the order of the authority below.

3. Heard both sides and perused the record.

4. Reading of the expanded meaning of input defined under Rule 2(l) of Cenvat Credit Rules, 2004 covers various activities which are held by legislature to be Sine qua non ~~sinquainon~~ for carrying out commercial activities like manufacture. When such is the intention which appears to have been adopted by Circular cited by the learned Counsel, there is no point to keep the appeal pending. Therefore, dispensing pre-deposit appeal is also allowed.

(Dictated & pronounced in the Open Court.)

(D.N. PANDA)
JUDICIAL MEMBER

RK