IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL
West Block No. 2, R.K. Puram, New Delhi – 110 066.

Date of Hearing/Decision: 23.3.2017

Appeal No. E/2358//2011-SM with E/CO/73/2012

(Arising out of Order-in-Appeal No. IND/CEX/000/APP/335/11 dated 10.8.2011 passed by the Commissioner (Appeals), Customs, Central Excise & Service Tax, Indore)

M/s Crompton Greaves Ltd. Appellant

Vs.

CCE, Indore Respondent

Appearance

Shri Randhir Singh, Advocate - for the appellant

Shri R.K. Mishra, D.R. - for the respondent

CORAM: **Hon'ble Mr. Ashok K. Arya, Member (Technical)**

Final Order No. 52529/2017

Per Ashok K. Arya :

The appellant - M/s Crompton Greaves Ltd. is in appeal against the Order-in-Appeal No. 335/2011 dated 10.8.2011 passed by Commissioner (Appeals), Customs & Central Excise, Indore where under Cenvat credit for the service tax paid on different input services has been disallowed.

2. The appellant has been represented by ld. Advocate Shri Randhir Singh and Revenue has been represented by ld. DR. Shri R.K. Mishra.

3. After perusal of the facts and the submission of both the sides, it appears that these input services have been used for manufacturing excisable goods by appellant viz. M/s Crompton Greaves Ltd. The matter is squarely covered by their own case i.e. M/s Crompton Greaves Ltd. Vs. CCE, Final Order No. 50344/2017 dated 13.1.2017 in Appeal No. 2513/2011. In the said decision of the CESTAT, the appellant has been allowed Cenvat credit for the subject input services. The CESTAT in the said decision has observed as under :

> "5. On overall perusal the various categories of service and the relationship with the activity of the appellant as a manufacturer of excisable goods we find that the credit on these services cannot be denied on restrictive interpretation as adopted by the lower authorities. As already noted the appellants gave a long list of decided case laws justifying that the legal position in respect of these various input services which has been consistently and favourably settled in favour of the appellant. We make reference to a few of them just to highlight that these matters have been subjected to interpretation in many cases and eligibility of credit has been upheld by the Tribunal:-
>
> (i) ***CST, Mumbai-II Vs. WNS Global Services*** – 2016 (44) STR 454 (Tri.-Mumbai);
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> (ii) ***CCE & CUS, Guntur Vs. CCL Products (India) Ltd.*** – 2009 (16) STR 305 (Tri.-Bang.);
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> (iii) ***Delta Energy Systems Ltd. Vs. CCE, Delhi-III*** – 2013 (31) STR 684 (Tri.-Del.);
>
> (iv) ***CCE & ST, Mangalore Vs. Mangalore Refinery & Petrochemicals Ltd.*** – 2016 (42) STR 6 (Kar.);

(v) ***CCE & ST, LTU, Chennai Vs. Rane TRW Steering Systems Ltd.*** – 2015 (39) STR 13 (Mad.);

(vi) ***Mangalam Cement Ltd. Vs. CCE & ST, Jaipur-I*** – 2015 (38) STR 635 (Tri.-Del.);

(vii) ***Resil Chemicals Pvt. Ltd. Vs. CCE, Bangalore-I*** – 2014 (36) STR 1260 (Kar.);

(viii) ***Utopia India Pvt. Ltd. Vs. CST, Bangalore*** – 2011 (23) STR 25 (Tri.-Bang.);

(ix) ***CCE, Bangalore-II Vs. Millipore India Pvt. Ltd.*** – 2012 (26) STR 514 (Kar.);

(x) ***CCE, Bangalore-III Vs. Stanzen Toyotetsu India (P) Ltd.*** – 2011 (23) STR 444 (Kar.) ; and

(xi) ***Japee Sidhi Cement Plant Vs. CCE, Bhopal*** – 2015 (37) STR 379 (Tri.-Del.).

6. Considering the above position and various decided cases, we are of the opinion that the denial of credit on these services by the lower authorities is not legally justifiable. Accordingly, we set aside the impugned order and allow the appeal................”

4. In the light of above discussions and CESTAT decision (supra), the appeal is allowed with consequential relief. Cross objections are also disposed of.

(Dictated & pronounced in open Court)

(Ashok K. Arya)
Member (Technical)

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