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

Date of hearing/decision: 21.08. 2017

Excise Appeal Nos. 1280 to 1282 2012-SM
(Arising out of order-in-appeal No. 06 – 08 (AKJ)/CE/JPR-II/2012 dated 16.02.2012 passed by the Commissioner (Appeals), Central Excise, Jaipur).

M/s Binani Cement Ltd. appellant

Vs.

CCE, Jaipur Respondent

Appearance:

Ms. Rinky Arora, Advocate for the appellant
Sh. K. Poddar, AR for the respondent

Coram:

Hon'ble Mr. Ashok Jindal, Member (Judicial)

Final Order No. 56240 – 56242/2017

Per: **Ashok Jindal**:

The appellant is in appeal against the impugned order wherein cenvat credit has been denied on manpower services at project office and corporate office hired for maintaining occupational health centre at factory of the appellant on the ground that the said services do not qualify as input services under Rule 2(l) of the Cenvat Credit Rules, 2004.

2. Ld. Counsel for the appellant submits that the issue has been settled in appellant own case reported as ***2015 (37) STR 1071 (Tri. Del.)***.

3. On the other hand, ld. AR reiterated the finding in the impugned order.

4. Heard both sides and considered the submissions.

5. Considering the fact that the issue has been settled in their own case for the earlier period to say that any service availed during the course of their business of providing output service the assessee is entitled to avail credit. Admittedly, all the services has been availed by the appellant for providing output service. Therefore, I hold that the appellant is entitled to avail cenvat credit. In these circumstances, the impugned orders are set aside and the appeals are allow ed

(Dictated and pronounced in the open Court).

(Ashok Jindal)
Member (Judicial)

Pant