In the Customs, Excise & Service Tax Appellate Tribunal
West Block No.2, R.K. Puram, New Delhi-110066

Appeal No.E/2653-2654,2881-2882/2011-SM
(Out of Order-in-Original No.47-48/2011(CE)/Commr 1450 dated 23.08.2011 & 24.08.2011 passed by Commissioner, CE, Jaipur)

Manglam Cement Ltd …Appellant
Vs
CCE Jaipur …Respondent

AND

CCE Jaipur …Appellant
Vs
Manglam Cement Ltd …Respondent

Appearance:
Present for the Appellant : Ms Rinki Arora, Advocate
Present for the Respondent : Sh K.Poddar, DR

Coram: HON'BLE MR ASHOK JINDAL, MEMBER (JUDICIAL)

Date of hearing/decision: 28.09.2017

Final Order No.56877-56880/2017

Per Ashok Jindal,

Both sides are in appeal against impugned order.

1. A SCN was issued to the assessee to deny cenvat credit on the various services, namely, insurance services, outdoor catering services, rent a cab service and outward transportation service to the assessee on the premise that these are not input services as per Rule 2(l) of the Cenvat Credit Rules, 2004.

2. Heard both the parties.

3. The issue has already been settled in the case of assesee's own case vide order No.A/52384/2016-EX(DB) dated 30.06.2016 and in the case of M/s

Ultratech Cement Ltd in 2010(260) ELT 369 (Bom.) wherein it has been held that if any services received by the ssessee in the course of business of manufacturing of excisable goods, the assessee is entitled to avail cenvat credit.

4. With these terms I hold that assessee has correctly availed cenvat credit on the services, in question, therefore, I set-aside the impugned order denying cenvat credit on input services to the assessee.

5. In view of above, the appeals filed by the assessee are allowed and the appeals filed by the revenue are dismissed.

(Pronounced & dictated in the open court)

(Ashok Jindal)
Member (Judicial)

pcs