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

Date of Hearing/Decision: 27.09.2017

Appeal No. E/50870/2017-SM

(Arising out of Order-in-Appeal No. 103 (ST)/2016 dated 16.02.2017 passed by the Commissioner (Appeals) Raipur (CG))

Narmada Gelatines Ltd. Appellant

Vs.

CCE & ST Jabalpur Respondent

Appearance

Shri R.K. Chaudhary, Advocate - for the appellant

Shri G.R. Singh, DR - for the respondent

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

Final Order No. 56914/2017

Per Ashok Jindal

The appellant is in appeal against the impugned order wherein Cenvat credit on security service of office and security service availed for Director's house has been denied under premise that same do not qualify as input service as per rule 2 (l) of the Cenvat Credit Rules , 2004 as the same has been received outside factory premises .

2. Heard the parties and considered submissions.

3. The security service for sale office is directly related to the manufacture activity of the appellant. As unless and until goods are sold, manufacturing will have no purpose, therefore, for the security service of the sale office, the appellant is entitled to avail Cenvat credit.

4. Therefore on that account the Cenvat Credit is allowed.

5. For the security service of the house of the Director, nowhere related with the manufacturing activity of appellant directly or indirectly. Therefore, the Cenvat credit availed for security service of Director's house is disallowed.

6. With these terms appeal is disposed off.

(Dictated & pronounced in open Court)

(Ashok Jindal)
Member (Judicial)

Rekha