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

Date of Hearing/Order: 9.2.2018

Appeal No. ST/58058/2013-SM

(Arising out of Order-in-Appeal No. 21-CE-Appeal-2013 dated 28.2.2013 passed by Commissioner of Central Excise (Appeals), New Delhi)

No. ST/58510-58511/2013

(Arising out of Order-in-Appeal No. 32-31-Appl-LTU-2013 dated 31.3.2013 passed by Commissioner of Central Excise (Appeals), New Delhi)

No. ST/60074/2013

(Arising out of Order-in-Appeal No. 38-Appl-LTU-2013 dated 1.7.2013 passed by Commissioner of Central Excise (Appeals), New Delhi)

No. ST/60565/2013.

(Arising out of Order-in-Appeal No. LTU-APPL-41-2013 dated 30.8.2013 passed by Commissioner of Central Excise (Appeals), New Delhi)

No. ST/ 60671/2013-SM

(Arising out of Order-in-Appeal No. LTU-APPL-43-2013 dated 10.9.2013 passed by Commissioner of Central Excise (Appeals), New Delhi)

EXL Service Corn (I) Pvt. Ltd. Appellant

Vs.

CCE, LTU, Delhi Respondent

Appearance

Shri Rachit Jain, Advocate - for the appellant

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

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

Final Order No. 50580-58058/2018

Per Ashok Jindal:

The appellants have filed these appeals against the impugned orders where refund claims filed by them under Notification No. 5/2006 dated 14.3.2006 read with Rule 5 of Cenvat Credit Rules 2004 has been denied to them on the ground that the services for which they have claimed refund are not input service in terms of Rule 2(l) of Cenvat Credit Rules, 2004

2. Heard the parties. Considering the fact that no show cause notice has been issued to the appellant to deny Cenvat credit on the services in question at the time of availment. Therefore, in the light of the decision in their own case reported as 2017 (8) TMI 1002-CESTAT-ALLAHABAD, the refund claim cannot be denied to them. Therefore, I hold that at the time of claiming refund of the services in question cannot be questioned the admissibility of Cenvat credit on the services in question. Therefore, the impugned orders deserves no merits, hence are set aside.

3. In the result, the appeals are allowed with consequential relief.

(Dictated & pronounced in open Court)

(Ashok Jindal)
Member (Judicial)

RM