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

Date of Hearing/Order: 27.4.2018

Appeal No. E/50818/2018-SM

(Arising out of Order-in-Appeal No. 20(SM)CE/JPR-2018 dated 8.2.2018 passed by the Commissioner (Appeals), Central Goods & Service Tax, Jaipur)

M/s National Engineering Industries Ltd. Appellant

Vs.

CCE, Jaipur-I Respondent

Appearance

None	-	for the appellant
Shri R.K. Mishra, D.R.	-	for the respondent

CORAM: Hon'ble Mrs. Archana Wadhwa, Member (Judicial)

Final Order No. 51649/2018

Per Ms. Archana Wadhwa:

Nobody appeared. Accordingly, I have heard the ld. AR and have gone through the impugned orders.

2. The short point required to be decided is as to whether the appellant is entitled to avail Cenvat credit of service tax amounting to Rs. 45,666/- paid on security agency services availed outside their registered premises like guest house, cycle stand and residential premises.

3. Apart from noticing that there are umpteen number of decisions holding the said services to be Cenvatable, the issue stands decided in the same assessee's case vide Final Order No. 1713-1715/2012 –SM(BR) dated 4.10.2012, holding the said services to be Cenvatable. Accordingly, by following the same, I set aside the impugned order and allow the appeal with consequential relief to the appellant.

(Dictated & pronounced in open Court)

(Archana Wadhwa)
Member (Judicial)

RM