CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
REGIONAL BENCH AT HYDERABAD
Bench – SMB
Court – I

Appeal No. E/27026/2013

(Arising out of Order-in-Appeal No. 21/2013 (T) CE dated 19.03.2013 passed by Commissioner of Customs, Central Excise & Service Tax (Appeals), Guntur)

M/s Mangal Industries Ltd., …..Appellant(s)

Vs.

Commissioner of Central Excise, Customs & Service Tax, Tirupati …..Respondent(s)

Appearance
Shri Manoj Niranjan, Chartered Accountant for the Appellant.
Shri M. Chandra Bose, Additional Joint Commissioner (AR) for the Respondent.

Coram:
Hon'ble Mr. M. V. Ravindran., Member (Judicial)

Date of hearing: 15/02/2018
Date of decision: 15/02/2018

FINAL ORDER No. A/30404/2018

[Order per: M. V. Ravindran.]

This appeal is directed against Order-in-Appeal No. 21/2013 (T) CE dated 19.03.2013.

2. Heard both sides and perused the records.

3. On perusal of records, it transpires that the issue involved in this case in hand is as under:

i) whether the appellants are entitled to avail input service tax credit on the services received at Chennai (marketing office) or not.

ii) whether availment of input service credit on the invoices issued by their sister concern units involving the common share expenses shared by them is correct or not.

Appellants herein availed CENVAT credit of service tax paid on various services rendered at Chennai office and the documents on which credit was availed were issued by service provider to the address of corporate office of the appellant. Appellant availed the CENVAT credit of such service tax paid in the Karakambadi Unit which according to the Revenue Authorities is incorrect; the Lower Authorities have also denied the CENVAT credit on the ground that the invoices for the service was raised by sister units of appellants and no services was received by the appellant.

4. Learned Counsel submits that identical issue of the own sister unit Amara Raja Power Systems Ltd., and their own matter decided by this Bench in Final Order No. A/30003-30004/2016 dated 17.12.2015 (reported at [2016 (43) STR 313]), Final Order No. A/30178-30180/2016 dated 16.02.2016 (reported at [2016 (43) STR

601)] and in the own appeal No. E/30980/2016 in vide order No. A/30379-30380/2017 dated 07.03.2017.

5. On perusal of the above three orders of this Bench, I do find that the issue involved in the three orders is the same as is in this case. Since identical issue has been decided in respect of appellant's sister concerns and themselves in their favour, I find that the impugned order contested in this appeal is unsustainable and liable to be set aside and I do so. Following the decisions of the Tribunal (as cited herein above) the impugned order is set aside and the appeal is allowed.

(Operative part of this order was pronounced in open court
on conclusion of hearing)

(M. V. RAVINDRAN)
MEMBER(JUDICIAL)

Lakshmi….