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

Appeal No. ST/621/2009

(Arising out of Order-in-Original No. 24/2009-ST dated 30.03.2009 passed by Commissioner of Customs, Central Excise & Service Tax, Hyderabad - II)

Satyam Computer Services Limited **.....Appellant(s)**

Vs.

Commissioner of Central Excise & Service Tax, Hyderabad - II **.....Respondent(s)**

Appearance
Shri G. Prahlad, Advocate for the Appellant.
Shri Guna Ranjan, Superintendent (AR) for the Respondent.

Coram:
Hon'ble Mr. M.V. RAVINDRAN, MEMBER (JUDICIAL)
Hon'ble Mr. P. VENKATA SUBBA RAO, MEMBER (TECHNICAL)

Date of Hearing: 12/09/2018
Date of Decision: 12/09/2018

FINAL ORDER No. A/31214/2018

[Order per: M.V. Ravindran]

This appeal is directed against Order-in-Original No. 24/2009-ST dated 30.03.2009.

2. Heard both sides and perused the records.

3. On perusal of records, it transpires that the issue is regarding eligibility to avail CENVAT credit of the service tax paid on various services like Advertisement/Event Management Services, Catering Services, Housekeeping Services.

4. It is the case of the appellant that the entire issue is availment of CENVAT credit is covered by various decisions of the

Tribunal on the very same services rendered to various appellants. He relies upon the following case laws:

Axis Bank Ltd., Vs. CCE, Mumbai [2017 (3) GSTL 427 (Tri-Mum)]

CCE, Hiran Vs. Mangalam Cement [2018 (12) GSTL 31 (Raj.)]

CCE, Chennai Vs. Rane TRW Steering Systems Ltd., [2015 (39) STR 13 (Mad.)].

5. Learned Departmental Representative submits that the period involved in this appeal is prior to 01.04.2011.

6. On careful consideration of submissions made by both sides, we find that the period involved in this case is from March, 2005 to September, 2008 and the CENVAT credit availed on various services which were received by the appellant as enumerated herein above are held as eligible by the decisions as cited. It is also to be noted that the availment of CENVAT credit is not disputed on the documents and there is no dispute on the receipt of services received by appellant during the period in question, hence we hold that ratio of the various decisions as cited would cover issue in favour of the appellant and it has to be held that appellant is eligible to avail CENVAT credit and the impugned order to the extent contested in this appeal needs to be set aside and we do so. The impugned order is set aside and the appeal is allowed.

(Order pronounced and dictated in open court)

P. VENKATA SUBBA RAO	**M.V. RAVINDRAN**
MEMBER (TECHNICAL)	**MEMBER (JUDICIAL)**

Lakshmi….