

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
HYDERABAD**

Division Bench – Court No. – I

Service Tax Appeal No. 25862 of 2013

(Arising out of Order-in-Appeal No.176/2012 (H-II) ST dt.30.11.2012 passed by
Commissioner of Customs, Central Excise & Service Tax (Appeals-II), Hyderabad)

GE India Exports Pvt Ltd

(now known as GE India Industrial Pvt Ltd)
H.No.1-8-359-363, Centre Point, Huda Lane,
SP Road, Secunderabad – 500 003

.....Appellant

VERSUS

**Commissioner of Central Tax
Secunderabad - GST**

Kendriya Shulk Bhavan, LB Stadium Road,
Basheerbagh, Hyderabad – 500 004

.....Respondent

WITH

Service Tax Appeal No. 26089 of 2013

(Arising out of Order-in-Appeal No.189/2012 (H-II) ST dt.24.12.2012 passed by
Commissioner of Customs, Central Excise & Service Tax (Appeals-II), Hyderabad)

GE India Exports Pvt Ltd

(now known as GE India Industrial Pvt Ltd)
H.No.1-8-359-363, Centre Point, Huda Lane,
SP Road, Secunderabad – 500 003

.....Appellant

VERSUS

**Commissioner of Central Tax
Secunderabad - GST**

Kendriya Shulk Bhavan, LB Stadium Road,
Basheerbagh, Hyderabad – 500 004

.....Respondent

AND

Service Tax Appeal No. 26568 of 2013

(Arising out of Order-in-Appeal No.19/2013 (H-II) ST dt.08.02.2013 passed by
Commissioner of Customs, Central Excise & Service Tax (Appeals-II), Hyderabad)

GE India Exports Pvt Ltd

(now known as GE India Industrial Pvt Ltd)
H.No.1-8-359-363, Centre Point, Huda Lane,
SP Road, Secunderabad – 500 003

.....Appellant

VERSUS

**Commissioner of Central Tax
Secunderabad - GST**

Kendriya Shulk Bhavan, LB Stadium Road,
Basheerbagh, Hyderabad – 500 004

.....Respondent

Appearance

Shri Ashwani Pahwa, CA for the Appellant.

Shri M. Anukathir Surya & Shri K. Sreenivasa Reddy, ARs for the Respondent.

Coram:

HON'BLE MR. A.K. JYOTISHI, MEMBER (TECHNICAL)

HON'BLE MR. ANGAD PRASAD, MEMBER (JUDICIAL)

FINAL ORDER No. A/30544-30546/2025

Date of Hearing: 03.12.2025

Date of Decision: 03.12.2025

[Order per: ANGAD PRASAD]

Learned Advocate pointed out that the name of the appellant company has undergone change, subsequent to demerger of the appellant company and the matter is now being defended by viz., M/s GE India Industrial Pvt Ltd. He has requested the same to be taken on record.

2. M/s GE India Industrial Pvt Ltd (now known as GE India Industrial Pvt Ltd) (hereinafter referred to as the appellant) are in appeal against OIA dt.30.11.2012 in Appeal No.ST/25862/2013, against OIA dt.24.12.2012 in Appeal No.ST/26089/2013 and against OIA dt.08.02.2013 in Appeal No.ST/26568/2013.

3. The brief facts of the case are that the appellants are engaged in the provision of Consulting Engineering Services (CES) and Information Technology Software Services (ITSS) to entities located outside India. The appellant is registered with the service tax authority under centralized registration, inter alia, under the category of CES, ITSS, Construction of Industrial Complex Services (CICS), Management, Maintenance or Repair Service (MMRS) and Internet Telecommunication Services (ITS).

4. In respect of Appeal No.ST/26089/2013, the appellant filed refund claim for the period July, 2010 to September, 2010 for an amount of Rs.56,61,688/-, while in Appeal No.ST/25862/2013, the appellant filed refund claim for the period April, 2011 to June, 2011 on 30.03.2012 for an amount of Rs.43,37,601/- and in Appeal No.ST/26568/2013, the appellant filed refund claim for the period July, 2011 to September, 2011 for an amount of Rs.56,91,942/- with respect to utilization of Cenvat credit on service tax paid on various input services towards export of CES and ITSS in terms of Rule 5 of CCR, 2004 read with Notification No.05/2006-CE (NT) dt.14.03.2006. The lower authority has partly rejected their refund claims on the following grounds.

- a) That the appellant had availed credit on ineligible invoices, which are addressed to unregistered premises.
 - b) That input service invoice date is beyond the refund period and merits rejection.
 - c) That Cenvat credit availed on input services viz., Management or Business Consultant services, Manpower Supply or Recruitment service and Housekeeping service, are ineligible as they do not fall under the purview of input service definition under the CCR.
 - d) That Cenvat credit allowed only proportionately for certain input services since the receipt of service is the period earlier to the current refund claim.
5. Aggrieved by the same, the appellant filed appeals before this Tribunal.
6. Learned Counsel for the appellant submits that the issues are already settled in their own case i.e., GE India Exports Pvt Ltd Vs CC, CE & ST, Hyderabad-II [2016 (7) TMI 558 – CESTAT Hyderabad], wherein, the Tribunal has held in favour of the appellant.
7. Learned AR, on the other hand, reiterates the findings of the adjudicating authority and opposed the contention of the appellant on the ground that the issue was heard in case of M/s Maruti Suzuki Ltd Vs CCE, Delhi-III [2009 (8) TMI 14 –SC]. He has also relied on the judgment of Larger Bench of Hon'ble Supreme Court in the case of Ramala Sahakari Chini Mills Ltd Vs CCE [2016-TIOL-20-SC-CXLB] and submitted that the reference was answered stating that the word 'includes' used in the definition does not have restrictive meaning. Therefore, the decision in the case of Maruti Suzuki Ltd (supra) is now differed by Hon'ble Supreme Court itself. Therefore, the lower authority has decided the matter basing on the decision of Hon'ble Supreme Court decision in Maruti Suzuki Ltd case (supra).
8. Heard both sides and perused the records.
9. We find that the issues in the present appeal are already dealt with by this Bench in the appellant's own case, cited supra, wherein it was held at Para 6, as under.

"6. I have heard the rival submissions. Major portion of the refund is denied for the reason that the invoice is issued to the unregistered premises of the appellant. As per Rule 4A of Service Tax Rules, 1994, there is no requirement that the premises of the service recipient has to be registered. Therefore, the denial of refund on this ground is unjustified. The invoice with regard to ECIS shows that the works done is minor work of cleaning and remodelling chairs. The service provider has paid service tax under the category of ECIS. All the other services detailed above and shown in table area included in the definition of input service. They have been used by the appellant for providing output service as explained by the learned consultant. Therefore, I find that appellant is eligible for refund of the amount shown in the table except for the sum of Rs.4,999/-."

10. We find force in the reliance placed by the appellant on their own case, cited supra, and in view of the same, as major portion of the refund is denied only on the ground that invoices are issued to unregistered address, we find that denial of refund is unjustified.

11. Therefore, in view of the cited case laws and the submissions of the both sides, we find that the appeals are liable to be allowed and are accordingly allowed.

(Dictated and pronounced in the Open Court)

**(A.K. JYOTISHI)
MEMBER (TECHNICAL)**

**(ANGAD PRASAD)
MEMBER (JUDICIAL)**