IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, KOLKATA

REGIONAL BENCH – COURT NO.1

S. Tax Appeal No. 79326 of 2018

Arising out of Order-in-Appeal No.111/KOL-I/2018, dated 10.07.2018 passed by Commissioner of CGST & CX (Appeal-I), Kolkata.

M/s. National Enginering Industries Ltd.
9/1, R. N. Mukherjee Road, Kolkata
West Bengal, 700001

Appellant (s)

VERSUS

Commr. of CGST & Central Excise, Kolkata North
180, Shantipally,
Rajdanga Main Road, Kolkata-700107

Respondent (s)

APPERANCE :

Mr. N. K. Chowdhary, Advocate for the Appellant
Mr. D. Haldar, AC (AR) for the Respondent

CORAM:

HON'BLE MR. P.K.CHOUDHARY, MEMBER (JUDICIAL)

ORDER NO.FO/75968/2019

Date of Hearing/Date of Decision : 31/07/2019

PER BENCH:

Heard both sides.

2. I find that the facts of the present case are squarely covered by the decision of Tribunal in the case of Sainsons Paper Industries Ltd. Vs. Commr. of C. Ex., Panchkula as reported in 2017 (51) S.T.R. 29 (Tri.-Chan.). The relevant portion of the Order is reproduced as under:-

> "*Input service credit has been denied to the appellant for commission paid to the agent for procuring the orders.*
>
> *2. Heard the parties.*
>
> *3. Considering that the said activity of paying commission to the agent for procure which is direct related to the manufacturing of activity of the appellant, therefore, I hold that as per Rule 2(l) of the CCR, 2004, the appellant is entitled to avail Cenvat Credit on commission paid to the agent. In that circumstances, I do not find*

any merit in the impugned order and the same is set aside. The appeal is allowed with consequential relief, if any."

3. In view of the aforesaid decision of the coordinate Bench of the Tribunal, the impugned order is set aside and the appeal filed by the appellant is allowed.

(Dictated and pronounced in the open Court)

Sd/-
(P. K. Choudhary)
Member (Judicial)

Pooja