

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
EASTERN ZONAL BENCH: KOLKATA**

REGIONAL BENCH – COURT NO. 1

Service Tax Appeal No. 75263 of 2015

(Arising out of Order-in-Original No. 10/COMM/CE/SLG/14-15 dated 23.12.2014 passed by the Commissioner of Customs, Central Excise and Service Tax, Siliguri Commissionerate, C.R. Building, H. Mukherjee Road, Hakimpара, Siliguri – 734 001)

M/s. Unichem Laboratories Limited

: Appellant

NH-31A, Bhagheykhola, Post: Majhitar,
Rangpo, District: East Sikkim, PIN – 737 138

VERSUS

**Commissioner of Customs, Central Excise and
Service Tax**

: Respondent

Siliguri Commissionerate
C.R. Building, Haren Mukherjee Road, Hakimpара,
Siliguri – 734 001

APPEARANCE:

Shri Narayan Kr. Agarwal, Advocate for the Appellant

Shri P.K. Ghosh, Authorized Representative for the Respondent

CORAM:

HON'BLE SHRI ASHOK JINDAL, MEMBER (JUDICIAL)

HON'BLE SHRI K. ANPAZHAKAN, MEMBER (TECHNICAL)

FINAL ORDER NO. 75973 / 2024

DATE OF HEARING / DECISION: 21.05.2024

ORDER: [PER SHRI ASHOK JINDAL]

The appellant is in appeal against the impugned order wherein the CENVAT Credit distributed by the head office of the appellant has been denied on the premise that the registered office had not registered the appellant in their ISD certificate for distribution of input service tax credit.

2. Heard the parties and considered their submissions.

3. On perusal of the records, we find that the head office of the appellant was registered as Input Service Distributor (ISD) which is evident from the Certificate of Registration. For better appreciation, scanned copy of the same is extracted hereinbelow: -

भारत सरकार,
वित्त मंत्रालय,
राजस्व विभाग,
केन्द्रीय उत्पाद शुल्क आयुक्त का कार्यालय,
मुंबई - V, बान्द्रा (पूर्व),
मुंबई - 400 045.

GOVERNMENT OF INDIA,
MINISTRY OF FINANCE,
DEPARTMENT OF REVENUE,
OFFICE OF THE COMMISSIONER,
OF CENTRAL EXCISE, MUMBAI-V,
UTPAD SHULK BHAVAN,
PLOT NO. C-24, SECTOR - E,
BANDRA-KURLA COMPLEX,
BANDRA (EAST), MUMBAI-400 051.

F. No. _____
Mumbai, _____

फार्म एस टी - 2 / FORM ST - 2
वित्त अधिनियम 1994 (1994 का 32) की धारा 69 के
अन्तर्गत पंजीकरण का प्रमाण पत्र
CERTIFICATE OF REGISTRATION UNDER SECTION 69 OF
THE FINANCE ACT, 1994 (32 OF 1994)

1. प्रोप्रेटर UNICHEM LABORATORIES
1. Shri. UNICHEM Bhawan, Prabhat Estate, S.V. Road,
Tarapur (Dist), Mumbai 112

नाम व पते का पूरा पता (Name with complete address of premises) जो सेवा कर नियम 1994, में निर्धारित है।
तथा उसके अधीन जारी आदेशों का पालन करने हेतु बचनबद्ध होने पर एतद्वारा प्राप्ति को दो हई
सेवा के पुनरावर्तन सेवा कर की बचत के लिये केन्द्रीय उत्पाद शुल्क विभाग में साथ पंजीकृत किए जाने पर प्रमाणित किया जाता है।
Having under taken to comply with the conditions prescribed in the Service Tax Rules, 1994 and any
orders issued thereunder is hereby certified to have been registered with the Central Excise
Department for payment of Service Tax on Services of Input Creditor
distributor

निम्नके उपर दिनांक 10/9/04 से सेवाकर लगाया गया है।
which are made taxable w.e.f. 10/9/04 in category of Manufacture
उनकी पंजीकरण संख्या ST/DIV/ICD/16/2004 Continuity endorsed as
His Registration Number is GTA/1253/ Manufacture for sale and supply
निम्नको निर्धारित कोड संख्या AACU055105004 Super category: Service Tax
Assessee Code No. is Catagory GTA (Receiver of Input)
2. यह प्रमाण पत्र उपरोक्त वर्णित परिसर के लिये ही मान्य है। on 16/10/05, as per power
2. This certificate is valid only for the premises given above.
3. पंजीकरण प्रमाण पत्र हस्तान्तरणीय नहीं है।
3. This registration certificate is not transferable.
4. यह प्रमाण पत्र उस समय तक मान्य रहेगा जब धारक उस कार्य को पूरा करता है, जिसके लिये यह प्रमाण पत्र जारी किया
गया है या जब तक प्रमाण पत्र को केन्द्रीय उत्पाद शुल्क अधिकारी द्वारा सुर्जित करने के बाद खोला न जाय।
4. This certificate shall remain valid till the certificate is surrendered on the activity for which the certificate
has been issued or where surrendered or the certificate is accepted by the Central Excise Officer.

स्थान : मुंबई
Place : Mumbai

दिनांक : 6/11/05
Date : 6/11/05

N.B.: 1) *The service Tax is to be paid in the bank and its authorized branches as printed
overleaf" i.e. on the reverse side of the ST-2 Form
2) The details which are to be mentioned in the overleaf will be as under

अधीक्षक (सेवा कर कक्ष)
SUPDT. (SERVICE TAX CELL),
केन्द्रीय उत्पाद शुल्क, मुंबई - V,
CENTRAL EXCISE, MUMBAI-V

3.1. Further, when the appellant-unit had started, the head office applied for inclusion of the name of the appellant-unit in terms of Rule 3(1) of the Service Tax (Registration of Special Category of Persons) Rules, 2005 wherein an ISD is required to apply for registration, within a period of thirty days of the commencement of business by an assessee. The same

has been done within twenty days from the date of commencement of business in the present case and certificate to that effect, of inclusion of name of the appellant has also been obtained. For better appreciation, the same is extracted hereinbelow: -

(72)

 CENTRAL BOARD OF EXCISE AND CUSTOMS Ministry of Finance - Department of Revenue 			
FORM ST-1			
[Application form for registration under Section 69 of The Finance Act, 1994 (32 of 1994)]			
Application Date: 20/02/2012			
IDENTIFICATION OF BUSINESS REQUIRING REGISTRATION			
Name of Applicant:		UNICHEM LABORATORIES	
Address of the Applicant:		UNICHEM BHAVAN, PRABHAT ESTATE, JOGESWARI WEST, MUMBAI, MAHARASHTRA, 400102	
Details of Permanent Account Number (PAN) of the applicant			
PAN Status:		Allotted	PAN: AAACU0551B
Name of the Applicant (as appearing in PAN):		UNICHEM LABORATORIES LIMITED	
Constitution of applicant:		Registered Public Limited Company	
Name of Trustee/Proprietor/HUF:			
Category of Registrant:		Service Provider, Input Service Distributor	
Nature of registration:		Registration of a single premise	
Taxable services provided:		Management or business consultant service, Business auxiliary service, Transport of goods by road/goods transport agency service, Renting of immovable property Service	
ADDRESS OF PREMISES FOR WHICH REGISTRATION IS SOUGHT			
Name Of Premises/Building:		UNICHEM BHAVAN	Flat / Door / Block No: UNICHEM BHAVAN,
Road / Street / Lane:		PRABHAT ESTATE,	Village / Area / Lane: OFF S V ROAD
Block / Taluk / Sub-Division / Town:		JOGESWARI WEST	Post Office: JOGESHWARI WEST
City / District:		MUMBAI	State / Union Territory: MAHARASHTRA
PIN:		400102	Phone Number-1: 26780643
Phone Number-2:			Fax Number-1:
Fax Number 2:			Email Address: shashik-antb@unichemlabs.com
Commissionerate:		SERVICE TAX-II MUMBAI	Division: SERVICE TAX DIVISION-IV
Range:		GROUP-III	
Premises Code:		SG01030001	
In case of application for Input Service Distributor, furnish address of all the premises to which credit of input services is distributed or intended to be distributed			
Name Of Premises/Building:		UNICHEM LABORATORIES LTD	Flat / Door / Block No: 2085, 2086, 2087, 2076, 2077, 2083/4789
Road / Street / Lane:		NH-31A	Village / Area / Lane: BAGHEYKHOLA
Block / Taluk / Sub-Division / Town:		West Pandam	Post Office: MAJHITAAR
City / District:		Rangpo	State / Union Territory: SIKKIM
PIN:		737138	Phone Number-1: 09647700589
Phone Number-2:			Fax Number-1:
Fax Number-2:			Email Address: anupagarwal@unichemlabs.com
Registration Number:			
Name Of Premises/Building:		99	Flat / Door / Block No: MIDC AREA
Road / Street / Lane:		DHATAV	Village / Area / DHATAV

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In case of application for Input Service Distributor, furnish address of all the premises to which credit of input services is distributed or intended to be distributed

Block / Taluk / Sub-Division / Town :	ROHA	Lane :	
City / District :	RAIGAD	Post Office :	ROHA
PIN :	402116	State / Union Territory :	MAHARASHTRA
Phone Number-1 :		Phone Number-1 :	02194263561
Phone Number-2 :		Fax Number-1 :	
Fax Number-2 :		Email Address :	rane@unichemlabs.com
Registration Number :	AAACU0551BST002		

NAME, ADDRESS AND PHONE NUMBER OF PROPRIETOR / PARTNER / DIRECTOR / TRUSTEES ALONG WITH DETAILS OF AUTHORIZED SIGNATORIES

Name :	-	Designation :	Director
Address :	-		
Phone Number :	-	Email Address :	-

NAME, DESIGNATION AND ADDRESS OF AUTHORIZED SIGNATORIES

Name :	KISHORE BHOW	Designation :	Others
Address :	UNICHEM BHAVAN , PRABAHT ESTATE , JOGESHWARI WEST , MUMBAI 400102		
Phone Number :	02266888333	Email Address :	shashikantb@unichemlabs.com

Declaration

I, KISHORE BHOW, hereby declare that the information given in this application form is true, correct and complete in every respect and that I am authorised to sign on behalf of the Registrant.

(a) For new Registration : I would like to receive the Registration Certificate by mail/by hand/E-MAIL

(b) For amendments to information pertaining to existing Registrant : Date from which amendments are made:

Date : 20/02/2012

3.2. In these circumstances, the allegation that the ISD had not registered for distribution of CENVAT Credit to the appellant is not sustainable.

4. In that view, we hold that the ISD has correctly distributed the credit to the appellant and the appellant has rightly availed CENVAT Credit thereof.

Therefore, we do not find any merit in the impugned order and the same is set aside.

5. In the result, the appeal is allowed with consequential relief, if any.

(Dictated and pronounced in the open court)

Sd/-

(ASHOK JINDAL)
MEMBER (JUDICIAL)

Sd/-

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

Sdd