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

REGIONAL BENCH – COURT NO. 1

Excise Appeal No. 107 of 2010

(Arising out of Order-in-Original No. 41/COMMR/CE/KOL-V/ADJN/09 dated 13.11.2009 passed by the Commissioner of Central Excise, Kolkata-V Commissionerate, Kendriya Utpad Shulk Bhawan, 3rd Floor, 180, Shantipally, Rajdanga Main Road, E.M. Bye-Pass, Rashbehari Connector, Kolkata – 700 107)

M/s. Landis + Gyr Limited **: Appellant**
Diamond Harbour Road, P.O.: Joka,
District: 24 Parganas (S), Kolkata - 700 104

VERSUS

Commissioner of Central Excise **: Respondent**
Kolkata-V Commissionerate,
Kendriya Utpad Shulk Bhawan, 3rd Floor,
180, Shantipally, Rajdanga Main Road, Rashbehari Connector,
Kolkata – 700 107

APPEARANCE:

Shri Balram Pandey, Chartered Accountant for the Appellant

Shri S.K. Singh, Authorized Representative for the Respondent

CORAM:

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

FINAL ORDER NO. 75586 / 2025

DATE OF HEARING / DECISION: 03.03.2025

ORDER: [PER SHRI ASHOK JINDAL]

The appellant is in appeal against the impugned order wherein the availment of CENVAT Credit of Service Tax paid on services of marketing agent for selling goods on their behalf availed was denied on the ground that the same does not qualify as an "input service" in terms of Rule 2(l) of the CENVAT Credit Rules, 2004.

2. The facts are not in dispute that the appellant is a manufacturer of electrical meters and availed CENVAT Credit on the aforesaid services for marketing of their goods. We find it relevant to refer the decision of the Hon'ble Bombay High Court in the case of *Commissioner of C.Ex., Nagpur v. Ultratech Cement Ltd. [2010 (20) S.T.R. 577 (Bom.)]* wherein it has been held that any service availed by a manufacturer of excisable goods is eligible for CENVAT Credit in terms of Rule 2(l) of the CENVAT Credit Rules, 2004. Therefore, following the decision of the Hon'ble Bombay High Court in the case of *M/s. Ultratech Cement Ltd. (supra),* we hold that the appellant is entitled to take CENVAT Credit. Accordingly, we do not find any merit in the impugned order and accordingly, the same is set aside.

3. In the result, the appeal is allowed.

(Dictated and pronounced in the open court)

Sd/-
(ASHOK JINDAL)
MEMBER (JUDICIAL)

Sd/-
(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

Sdd