

**IN THE CUSTOMS, EXCISE & SERVICE TAX  
APPELLATE TRIBUNAL  
WEST ZONAL BENCH AT MUMBAI  
COURT No. I**

**APPEAL No. E/85497/2017**

(Arising out of Order-in-Appeal No. PK/187/RGD/2016 dated 29.12.2016 passed by Commissioner of Central Excise (Appeals), Mumbai-II)

**The Bombay Dyeing & Mfg. Co. Ltd.**

**Appellant**

**Vs.**

**Commissioner of Central Excise, Raigad**

**Respondent**

**Appearance:**

Shri T.C. Nair, Advocate, for appellant

Shri Deepak Chavan, Superintendent (AR), for respondent

**CORAM:**

**Hon'ble Mr. Ramesh Nair, Member (Judicial)**

Date of Hearing: 15.2.2018

Date of Decision: 16.5. 2018

ORDER No. **A / 86442 / 2018**

The issue involved in the present case is admissibility of cenvat credit in respect of services viz. providing assistance of maintenance of company vehicles and equipment, transportation for providing shift buses/rent-a-cab services, providing of drivers for company cars.

2. Shri T.C. Nair, learned counsel appearing on behalf of the appellant, fairly concedes that the identical issue has been heard by this Bench in appeal No.

E/87071/2016. Therefore, the order passed in the said appeal may please be followed for deciding the present appeal.

3. Shri Deepak Chavan, learned Superintendent (AR) appearing on behalf of the Revenue, reiterates the finding.

4. I have carefully considered the submissions made by both the sides and perused the records. I find that the issue of cenvat credit on the identical services in appellant's own case has been considered in appeal No. E/87071/2016, wherein the following order vide order No. A/92270/2017 dated 24.11.2017 was passed. The finding of the order is as under:-

*“4. On careful consideration of submissions made by both sides and perusal of record, I find that input services in question are maintenance of company's own vehicles, drivers service, rent a cab service and gardening services. I find that maintenance of vehicle is in respect of appellant company's own vehicle which is used for factories activity therefore it is covered under first limb of definition of input service which allows the Cenvat credit in respect of services which is used in or in relation to the manufacture of final product. On the same logic, services of driver which is used for driving of company's own vehicle and credit on these services, in my considered view is admissible. Regarding the gardening services, this tribunal time and again held that maintenance of garden is under statutory obligations under*

*Factory/Industrial Act to maintain environment of the factory premises, as per the judgment cited by the Ld. Counsel in the case of Millipore India Pvt Ltd(supra), Lifelong Meditech Ltd (Supra) and Suzuki Motor cycle India Pvt Ltd(supra) of Hon'ble Karnataka High Court and this Tribunal allowed the credit in respect of gardening service. As regard the rent a cab service, it is observed that period involved is June, 2014 to January, 2015 w.e.f. 1-4-2011 rent a cab service was excluded from the definition of input service, therefore due to such exclusion the credit in respect of rent a cab service is not available to the appellant. In result, I hold that credit in respect of maintenance of company's vehicle, driver's service, gardening service is admissible. The credit in respect of rent a cab service is not admissible. Impugned order stands modified to the above extent. Appeal is partly allowed."*

5. In view of the above order, in the present case the cenvat credit is allowed in respect of the services viz. providing assistance for maintenance of company vehicles and equipment, and providing of drivers for company's cars. However, the credit on rent-a-cab is disallowed and the demand in respect of rent-a-cab service is upheld.

6. The appeal is partly allowed in the above terms.

(Pronounced in court on 16.5. 2018)

**(Ramesh Nair)**  
**Member (Judicial)**