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

APPEAL No. E/87966/2017

(Arising out of Order-in-Appeal No. PUN-EXCUS-001-APP-475-2017-18 dated 11.10.2017 passed by Commissioner of Central Excise (Appeals), Pune-I)

Finolex Cables Ltd. **Appellant**

Vs.

Commissioner of Central Excise, Mumbai **Respondent**

Appearance:

None for appellant
Shri Deepak Chavan, Superintendent (AR), for respondent

CORAM:

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

Date of Hearing: 24.4.2018
Date of Decision: 24.4.2018

ORDER No. **A/86151/2018**

The issue involved in the present appeal is whether the appellant is entitled for the cenvat credit in respect of services received for guest house.

2. None appeared on behalf of the appellant. Shri Deepak Chavan, learned Superintendent (AR) appearing on behalf of the Revenue, reiterates the finding of the impugned order. He invited my attention to the discussion and finding of the impugned order wherein the learned Commissioner (Appeals), relying on the

judgment in the case of *CCE vs. Mahindra & Mahindra Ltd. – 2015 (39) STR 298 (Tri.-Mumbai)*, denied the cenvat credit. He further submits that the period involved is 2012-13 to 2015-16. After 1.4.2011, these services were excluded. For this reason also, the appellant is not entitled for the credit.

3. On careful consideration of the submissions made by the learned AR and perusal of the records, I find that the guest house is used by the individual employees of the company, therefore it is for personal use. The service is related to the personal use which is excluded with effect from 1.4.2011. The learned Commissioner (Appeals) relied on this Tribunal's decision wherein the credit on guest house service was denied in the case of *Mahindra & Mahindra* (supra). Therefore, I do not find any infirmity in the impugned order and the same is upheld. Appeal is dismissed.

(Pronounced in court)

(Ramesh Nair)
Member (Judicial)

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