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

Appeal No. ST/88131/17 and E/85022/2018

(Arising out of Order-in-Original No. MKK/62/RGD APP/2017 dated 25.09.2017 passed by the Commissioner of Central Tax, Central Excise and Service Tax(Appeals), Raigad).

Appeal No. E/85022/2018

M/s. Venus Wire Industries Pvt. Ltd.	…..Appellant

Vs.

Commissioner of Central Excise & Service Tax	
Raigad	….Respondent

Appeal No. ST/88131/17

Commissioner of Central Excise & Service Tax	
Raigad	…..Appellant

Vs.

M/s. Venus Wire Industries Pvt. Ltd.	….Respondent

Appearance:

Ms. Anjali Hirawat, Adocate for the Assessee/Appellant
Shei M.P. Damle, Asstt. Commissioner (AR) for Revenue

CORAM:

HON'BLE SHRI S.K. MOHANTY, MEMBER (JUDICIAL)

Date of Hearing: 18.06.2018

Date of Decision: 26.06.2018

ORDER NO. A/ **86793-86794 / 2018**

Feeling aggrieved with impugned order dated 25.09.2017, both the Assesee as well as Revenue have preferred appeals before the Tribunal. The assesee has assailed the impugned order on the ground that service tax paid on professional services, used/utilised for anti-dumping representational matters should be considered as input service for the purpose of availment of Cenvat credit and denial of such benefit in the impugned order is not proper and justified. Revenue's grievance in appeal is that allowing of Cenvat benefit on renting of removable property service by the Commissioner (Appeals) is not proper and justified in as much as such premises is neither registered under the Service Tax Department as provider of taxable service, nor is registered as an input service distributer.

2. Heard both sides and perused the case records.

3. In this case, the U.S. Department of Commerce and European Commission issued notices to the assessee for levying anti-dumping duty on the goods exported by it. For the purpose of effective participation before the anti-dumping authorities, the appellant had engaged the chartered accountant firm for preparation of the review petition. The service tax amount claimed by the chartered accountant's firm in its bill was taken as Cenvat credit by the

assessee. Taking of such credit was denied by the authorities below on the ground that said service is neither confirming to legal service, nor finance service and accordingly, the assessee should not be eligible for the Cenvat benefit. It is an admitted fact on record that the Chartered Accountant service was used/utilized by the assessee in context with preparation of review petition for filing before the anti-dumping authorities in U.S., for the goods exported by the assessee. Since such disputed service is in context with the goods exported by the assessee, availment of Cenvat benefit on such service should be considered as input service, for the purpose of the benefit of Cenvat credit. Therefore, I do not find any merit in the impugned order, so far as it denied the Cenvat credit on chartered accountant service used by the assesee for anti-dumping representational matters.

4. With regard to the Revenue's appeal that the head office of the assesee was not registered with the service tax department as input service distributor and accordingly, the Cenvat credit should not be available to the assessee, I find that such office of the assessee was duly registered with the Service Tax Department as input service distributor and the registration certificate was issue in its favour by the Service Tax Department on 09.01.2014. Since the Cenvat credit was distributed by such office in favour of the assesee on the basis of

invoices issued by the service providers subsequently, the same should not be denied to the assesee in as much as at the time of distributing the credit, the said office of the assesee was registered with the jurisdictional service tax authorities. Thus, I do not find any merits in the appeal filed by revenue.

5. In view of above, the impugned order denying the Cenvat benefit on professional services used for anti-dumping representational matters is set aside and the appeal is allowed in favour of the assesee. The appeal filed by revenue is dismissed.

6. Both these appeals are disposed of in above terms.

(Pronounced in Court on 26.06.2018)

(S.K. MOHANTY)
Member (Judicial)

Arch