

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL, WEST ZONAL BENCH AT MUMBAI**

COURT No. I

Appeal No. ST/85636/2018

(Arising out of Order-in-Appeal No. NGP/EXCUS/000/APPL/480/17-18 dated 09.11.2017 passed by Commissioner of Central Excise & Customs (Appeals), Nagpur)

Spacewood Office Solutions Pvt. Ltd.

Appellant

Vs.

**CCE & ST
Nagpur**

Respondent

Appearance:

Shri Milind Patel, C.A.
Shri V.R. Reddy, Asst. Commr. (AR)

for appellant
for respondent

CORAM:

Hon'ble Mr. S.K. Mohanty, Member (Judicial)

Date of Hearing & Decision: 08.05.2018

FINAL ORDER NO...**A/86925/2018**

Per: S.K. Mohanty

Heard both sides and perused the records.

2. In this case, CENVAT Credit availed by the appellant in respect of the service tax paid on the taxable services had been denied by the authorities below, on the ground that the invoices did not not reflect the name of the appellant as the service receiver; and accordingly, the requirements of Rule 4A (1) of

the Service Tax Rules, 1994 have not been complied with, for availment of such Cenvat benefit.

3. The fact is not under dispute that the appellant is a Company, duly incorporated under the Companies Act, 1956 and operates their business activities through premises located at different places. On perusal of the centralized registration certificate amended on 14.04.2016, I find that the address of the appellant has also been mentioned therein. Since the department has not specifically alleged the fact regarding misuse of CENVAT Credit, mere change in the name of the appellant reflected in the invoices, cannot be a defensible ground to deny the Cenvat benefit. Since the appellant is empowered under the statute to avail CENVAT Credit of service tax paid on the input service, for use in providing output service, such benefit cannot be denied on the procedural ground.

4. In view of above, I do not find any merits in the impugned order. Accordingly, after setting aside the same, the appeal is allowed in favour of the appellant.

(Order dictated in Court)

(S.K. Mohanty)
Member (Judicial)

nsk