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

Appeal No. ST/86462/2018

(Arising out of Order-in-Appeal No. PUN-EXCUS-001-APP-361/2017-18 passed by the Commissioner of Central Tax (Appeals), Pune-I)

Varroc Polymers Pvt. Ltd. : **Appellant**

VS

Commissioner of Central Excise Tax (Appeals-I), Pune : **Respondent**

Appearance

Shri Manish Nim, DGM for Appellant
Shri Atul Sharma, Asstt. Commr. (A.R) for respondent

CORAM:

Hon'ble Dr. D.M. Misra, Member (Judicial)

Date of hearing : 14/08/2018
Date of decision : 14/08/2018

ORDER NO. A/87172/2018

Per : Dr. D.M. Misra

Heard both sides.

2. This is an appeal filed against the Order-in-appeal No. PUN-EXCUS-001-APP-361/2017-18 passed by the Commissioner of Central Tax (Appeals), Pune-I.

3. The short issue involved in the appeal is: whether the appellant are entitled to cenvat credit of service tax paid on input services, namely, 'Manpower supply service for maintenance of guest house' in their factory.

4. Learned Authorized Representative submits that they had availed cenvat credit of Rs.74,023/- during the period May 2014 to December 2015 on the service tax paid on the manpower supply service at guest house meant to be used by their employee in relation to meeting with clients, customers, vendors etc. He submits that the issue is covered by the judgment of this Tribunal in the case of *ISMT Ltd. Vs. Commissioner of Cus. & C. Ex. Aurangabad* 2015 (40) STR 596 (Tri.-Mumbai).

5. Ld. A.R. for the Revenue reiterates the findings of the Ld. Commissioner (Appeals).

6. I find that in *ISMT Ltd.'s* case (supra) the service viz. Manpower Supply Service used in the maintenance of guest house has been held to be input service as defined under Rule 2(l) of input service and admissible to credit. Following the said judgment, I do not find any merit in the impugned order, accordingly the same is set aside and the appeal is allowed with consequential relief, if any, as per law. Appeal is allowed.

(Order Pronounced & Dictated in court)

(Dr. D.M. Misra)
Member (Judicial)

SM.