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

Appeal No. E/86724/2018

(Arising out of Order-in-Appeal No.PUN-EXCUS-001-APP-1070/17-18 dt. 13.2.2018 passed by the Commissioner (Appeals-I) Central Excise, Pune)

M/s. Parksons Packaging Ltd. : **Appellant**

VS

Commissioner of Central Tax, Pune-I : **Respondent**

Appearance

Shri Rajesh Ostwal, Advocate for Appellant

Shri A.B. Kulgod, Asstt. Commr. (A.R) for respondent

CORAM:

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

Date of hearing : 02/08/2018
Date of decision : 02/08/2018

ORDER NO. A/87121/2018

Per : Dr. D.M. Misra

Heard both sides.

2. This is an appeal filed against the Order-in-Appeal No. PUN-EXCUS-001-APP-1070/17-18 dt. 13.2.2018 passed by the Commissioner (Appeals-I) Central Excise, Pune.

3. The short issue involved in the present Appeal is: whether the appellant are entitled to Cenvat credit of service tax paid on

'Garden Maintenance Service' during the period July 2016 to January 2017.

4. Ld. Advocate Shri Rajesh Ostwal for the appellant submits that the issue is covered by the judgement of the Tribunal in the case of *M/s Gmm Pfaulder Ltd. Vs. Commissioner of Central Excise, Customs and Service Tax – Vadodara-I* – 2016 (12) TMI 334-CESTAT Ahmedabad.

5. Ld. AR for the Revenue reiterated the findings of the Ld. Commissioner (Appeals).

6. I find that the activity of 'Garden Maintenance Service' in the factory premises are in compliance with pollution control laws and relates to their manufacturing unit. The Tribunal in the case of *M/s Gmm Pfaulder Ltd. (supra)* held that it falls under the scope of the definition of 'input service', and accordingly service tax paid on such service is admissible to credit. In the result, the impugned order is set-aside and the appeal is allowed with consequential relief, if any, as per law.

(Operative portion of the order pronounced in court)

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

SM.