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

Appeal No. E/89613/2013

(Arising out of Order-in-Appeal No. BPS/195/Th-I/13 dated 26.08.2013 passed by Commissioner of Central Excise (Appeals), Mumbai)

Commissioner of Central Excise, Thane I — **Appellant**

Vs.

Metropolitan Eximchem Ltd. — **Respondent**

Appearance:

Shri, D.S. Chavan, Supdt. (AR) — for appellant
Shri Sunil Agarwal, Advocate — for respondent

CORAM:

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

Date of Hearing & Decision : 12.10.2018

FINAL ORDER NO. **A/88336/2018**

Per: S.K. Mohanty

Revenue has assailed the impugned order dated 26.08.2013 passed by the Commissioner of Central Excise, Mumbai on the ground that allowing Cenvat benefit in favour of the respondent is not in conformity with the definition of input service contained in Rule 2(l) of the Cenvat Credit Rules, 2004.

2. Heard both sides and perused the records.

3. I find that upon proper analysis of the statutory provisions, consideration of the nature of activities undertaken and utilization of the disputed services for the intended purpose by the respondent, the learned Commissioner (Appeals) has extended Cenvat benefit. Since the impugned order has been passed in proper prospective, I do not find any justifiable reason to differ with the findings recorded therein. Accordingly, appeal filed by Revenue is dismissed.

(Order dictated in Court)

(S.K. Mohanty)
Member (Judicial)

nsk