# CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
# MUMBAI

## REGIONAL BENCH – COURT NO.1

## Service Tax Appeal No.88027 of 2017

[Arising out of Order-in-Appeal No.PK/102 & 103/ML/2017, dt.04.09.2017, passed by the Commr. CGST & CE (Appeals-II), Mumbai]

**M/s KKR India Advisors Pvt. Ltd** **......Appellant**
2nd Floor, Piramal Tower, Peninsula Corporate Park,
Ganpatrao Kadam Marg,
Lower Parel (West), Mumbai 400 013

VERSUS

**Commissioner, CGST & CE,** **......Respondent**
3rd Floor, Utpad Shulk Bhavan, Plot No.C-24, Sector-E,
Bandra-Kurla Complex, Bandra (East),
Mumbai 400 051

**Appearance**:
For the Appellant: Shri S. Thirumalai, Advocate
For the Respondent: Shri O. Shivadikar, AC (AR)

**CORAM:**
**HON'BLE DR. D.M. MISRA, MEMBER (JUDICIAL)**

## FINAL ORDER NO. A/86404/2019

Date of Hearing: 25.07.2019
Date of Decision: 25.07.2019

**PER: D.M. MISRA**

Heard both sides and perused the records. This appeal is filed against Order-in-Appeal No.PK/102 & 103/ML/2017, dt.04.09.2017, passed by the Commr. CGST & CE (Appeals-II), Mumbai

2. The short issue involved in the present appeal for determination is whether the Appellants are entitled to credit of

service tax paid on the input services viz. Rent-a-Cab, Club or Association service and General Insurance service. The period involved in all these services is prior to 01.03.2011.

3. The learned Advocate for the Appellant submitted that credit of service tax paid on the input services viz. Rent-a-Cab service, Club or Association is admissible as held by the Tribunal in the case of LG Electronics India Pvt. Ltd Vs CCE & ST, Noida – 2016 (44) STR 97 (Tri-All.) and also credit of service tax paid the input service viz. General Insurance service is admissible as held by the Tribunal in the case of Hydus Technologies India Pvt. Ltd Vs CCE Hyderabad – 2017-TIOL-1189-CESTAT-HYD.

4. Following the aforesaid precedents, the credit availed on the aforesaid input services is admissible.

5. In the result, the impugned order is set aside and the appeal is allowed.

(Operative part of the order pronounced in the open court)

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

Bahalkar