CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI

WEST ZONAL BENCH

Service tax Appeal No. 89328 of 2018

(Arising out of Order-in-Appeal No. PK/170 to 173/MC/2018 dated 09.03.2018 passed by the Commissioner (Appeals-II), CGST & Central Excise, Mumbai)

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

VERSUS

Commissioner of GST, Mumbai Central **.....Respondent**
4th Floor, CENTRAL EXCISE Building,
Churchgate,
Mumbai

APPEARANCE:

Shri Thirumalai, Advocate for the appellant
Shri Dharmendra Singh, Supdt.(AR) for the respondent

CORAM:
Hon'ble Ms. Archana Wadhwa, Member (Judicial)

FINAL ORDER No: A/86618 / 2019

DATE OF HEARING : 16.09.2019
DATE OF DECISION : 16.09.2019

The appellant is engaged in the export of service and is entitled to the refund of CENVAT credit availed by them in respect of various input services in terms of provisions of Rule 5 of CENVAT Credit Rules, 2004. The said credit stands denied to the appellant to the extent of ₹6,02,487/- in respect of three services viz. Travel Agent Services, Club/Association Membership and Sponsorship Services on the ground that the said services has no nexus with the export of service.

2. Learned Advocate draws my attention to the Tribunal's decision in same assessee's case laying down that the said service has nexus with the export of services being undertaken by the appellant reported at *KKR India Advisors Pvt Ltd. v. CCGST, Mumbai Central [2018 (6) TMI 797-CESTAT MUMBAI]*. Apart from that he also submits that no objection was raised by the Revenue at the time of availing of credit as held by the Tribunal in *Barclay Global Service Centre Pvt. Ltd.& Ors. V. Commissioner of Central Excise & Service tax, Noida [2019-TIOL-1714-CESTAT-ALL].*

3. Such objection cannot be raised at the time of grant of credit in terms of Rule 5. Inasmuch as both the above issues stand decided in favour of the assessee, I set aside the impugned order and allow the appeal with consequential relief to the appellant.

(Dictated and pronounced in open court)

(ARCHANA WADHWA)
MEMBER (JUDICIAL)

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