CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL MUMBAI

REGIONAL BENCH – COURT NO.1

Service Tax Appeal No.89141 of 2018

[Arising out of Order-in-Appeal No.NA/GST & CX/A-III/MUM/434-435/17-18, dt.27.02.2018 , passed by the Commissioner (Appeals-III), CGST & CX, Mumbai]

M/s Moneygram India P. Ltd **......Appellant**
One BKC A-501, G- Block,
Bandra Kurla Complex, Bandra (East),
Mumbai 400 051

VERSUS

Assistant Commissioner – Mumbai West **......Respondent**
Mahavir Jain Vidyalaya, Juhu Lane, Andheri (West),
Mumbai 400 058

WITH

Service Tax Appeal No.87504 of 2019

[Arising out of Order-in-Appeal No.NA/GST & CX/A-III/MUM/434-435/17-18, dt.27.02.2018 , passed by the Commissioner (Appeals-III), CGST & CX, Mumbai]

M/s Moneygram India P. Ltd **......Appellant**
One BKC A-501, G- Block,
Bandra Kurla Complex, Bandra (East),
Mumbai 400 051

VERSUS

Assistant Commissioner – Mumbai West **......Respondent**
Mahavir Jain Vidyalaya, Juhu Lane, Andheri (West),
Mumbai 400 058

Appearance:
For Appellant : Shri Mohit Rawal, Advocate
For Respondent : Shri Dhamender Singh, Supdtt. (AR)

CORAM:

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

FINAL ORDER NO. A/85085-85086/2020

Date of Hearing: 28.01.2020
Date of Decision: 28.01.2020

PER: Dr.D.M. MISRA

Heard both sides.

2. These appeals are filed against Order-in-Appeal No.NA/GST & CX/A-III/MUM/434-435/17-18, dt.27.02.2018, passed by the Commissioner (Appeals-III), CGST & CX, Mumbai.

3. Briefly stated the facts of the case are that the Appellants are engaged in providing taxable services which are mainly exported out of India. They filed cash refund claims of accumulated CENVAT Credit under Rule 5 of CENVAT Credit Rules, 2004. In the impugned order, the learned Commissioner (Appeals) has allowed cash refund of accumulated CENVAT Credit on various input services except event management service, which in the opinion of learned Commissioner (Appeals), not admissible, being having no nexus with the output service.

4. The learned Advocate for the Appellant submits that events are organized by the Appellant company for promoting their brand value and thus having direct nexus with the output service provided by the Appellant. In support, he has referred to the judgment of this Tribunal in the case of *Honda Motorcycle & Scooter (I) Pvt. Ltd Vs CCE Delhi-III - 2016 (45) STR 397 (Tri-Chand.)*

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

6. I have carefully considered the submissions advanced by both sides and perused the records. The short issue involved in the

present appeals is whether the Appellants are entitled to avail CENVAT Credit on the input service viz. event management service. I find that a similar issue has been considered by the Division Bench of this Tribunal in Honda Motorcycle & Scooter (I) Pvt. Ltd's case. It is not in dispute that event management service has been used by the Appellant for promoting their brand value as recorded by both the authorities below in the respective orders. Thus, following the aforesaid judgment, I do not find merit in the impugned order.

7. Consequently, the same are set aside and the appeals are allowed with consequential relief, if any, as per law.

(Dictated and pronounced in the open court)

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

Bahalkar