CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, MUMBAI

REGIONAL BENCH - COURT NO. I

Service Tax Appeal No. 86511 of 2022

(Arising out of Order-in-Appeal No. DL/331/RGD APP/2021-22 dated 22.03.2022 passed by the Commissioner of Central Tax (Appeals), Raigarh)

IOT Infrastructure & Energy Services Ltd. **.... Appellants**
A-104, 1st Floor, Godrej Two, Pirojshah Nagar,
Eastern Express Highway, Vikhroli (West),
Mumbai – 400 079

Versus

Commissioner of Central Goods & Service Tax, **.... Respondent**
Navi Mumbai Commissionerate
16th Floor, Satra Plaza, Sector – 19D,
Palm Beach Road, Vashi,
Navi Mumbai – 400 705

APPEARANCE:

Shri Mahesh Raichandani, Advocate for the Appellant

Shri S.B.P. Sinha, Authorized Representative for the Respondent

CORAM:

HON'BLE MR. S.K. MOHANTY, MEMBER (JUDICIAL)

FINAL ORDER NO. A/86692/2025

Date of Hearing: 12.09.2025
Date of Decision: 12.09.2025

Per: S.K. Mohanty

Heard both sides and perused the case records.

2. Both the authorities below have denied the CENVAT Credit availed by the appellant in respect of the service tax paid on the disputed services viz., rent-a-cab and insurance services. The appellants have assailed the impugned order on the ground that those two disputed services were not falling under the exclusion category of 'input service' defined under Rule 2(l) of the CENVAT Credit Rules, 2004. It was further contended by the appellants that the authorities below have not specifically discussed as to

why the CENVAT Credit availed on those disputed services should be denied. Accordingly, it was pleaded that the matter should be remanded to the original authority for proper fact-finding, assigning the reason of denial of CENVAT benefit to the appellants. Learned Authorized Representative appearing for Revenue also fairly concedes that the matter should be looked into at the original stage, as no specific findings were on record regarding denial of CENVAT Credit on disputed services.

4. Considering the fact that the reason for denial of the CENVAT Credit on disputed services was not specifically assigned in both the orders passed by the lower authorities, I am of the view that the matter should be remanded back to the original authority for proper fact-finding as to why the CENVAT benefit should not be available to the appellants. Therefore, the impugned order is set aside and the appeal is allowed by way of remand to the original authority. Needless to say that opportunity of personal hearing should be granted to the appellants before deciding the matter afresh.

5. In the result, the appeal is allowed by way of remand.

(Dictated and pronounced in open court)

(S.K. MOHANTY)
MEMBER (JUDICIAL)

Sinha