CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, MUMBAI
REGIONAL BENCH
COURT NO.1

Excise Appeal No. 87028 of 2018

(Arising out of Order-in-Appeal No. MKK/592/RGD APP/2017 dated 07.03.2018 passed by the Commissioner of Central Excise & Service Tax (Appeals), Raigad)

Unichem Laboratories Ltd. **Appellant**
99, MIDC Industrial Estate, Dhatav,
Tal. Roha, Dist. Raigad 402 116.

Versus

Commissioner of Central Excise & ST, Raigad **Respondent**
4th Floor, Kendriya Utpad Shulk Bhawan,
Plot No.01, Sector 17, Khandeshwar,
Raigad 410 206.

WITH

Excise Appeal No. 86612 of 2019

(Arising out of Order-in-Appeal No. MKK/536/RGD/APP/2018-19 dated 14.03.2019 passed by the Commissioner of Central Tax (Appeals), Raigad)

Unichem Laboratories Ltd. **Appellant**
99, MIDC Industrial Estate, Dhatav,
Tal. Roha, Dist. Raigad 402 116.

Versus

Commissioner of Central Excise & ST, Raigad **Respondent**
4th Floor, Kendriya Utpad Shulk Bhawan,
Plot No.01, Sector 17, Khandeshwar,
Raigad 410 206.

AND

Excise Appeal No. 85047 of 2020

(Arising out of Order-in-Appeal No. PVNS/27/RGD/APP/2019-20 dated 20.09.2019 passed by the Commissioner of Central Tax (Appeals), Raigad)

Unichem Laboratories Ltd. **Appellant**
99, MIDC Industrial Estate, Dhatav,
Tal. Roha, Dist. Raigad 402 116.

Versus

Commissioner of Central Excise, Raigad **Respondent**
4th Floor, Kendriya Utpad Shulk Bhawan,
Plot No.01, Sector 17, Khandeshwar,
Raigad 410 206.

<u>Appearance:</u>

Shri Parth Parikh, Advocate, for the Appellant
Shri Hemant Tantia, Authorised Representative for the Respondent

<u>CORAM:</u>

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

Date of Hearing: 06.11.2025
Date of Decision: 06.11.2025

FINAL ORDER No. 86766-86768/2025

PER: S.K. MOHANTY

Heard both sides and perused the case records.

2. Brief facts of the case are that the appellant is engaged in the manufacture of chemical products, falling under Chapter 29 of the Central Excise Tariff Act, 1985. The appellant avails CENVAT credit of central excise duty paid on the inputs/capital goods and service tax paid on the input services. During the disputed period from September 2014 to June 2017, the appellant had availed CENVAT credit on various disputed services, which were denied by the department on the ground that those disputed services are not conforming to the definition of 'input service' as defined under Rule 2(l) of the CENVAT Credit Rules, 2004. The disputed services involved in the present appeals are foreign remittances (banking and financial services), hotel bills, hospitality, tours and travels (rent-a-cab) and air travel services. Insofar as tours and travels (rent-a-cab) service is concerned, the appellant has pleaded that it has not contested the denial of CENVAT credit on the ground that such service is specifically excluded from the purview of input service in terms of Rule 2(l) of the Rules of 2004. However, with regard to other disputed services, the appellant has contended that those services were used/utilized for the intended purpose and also confirming to the definition of input service, for the purpose of taking of CENVAT credit of service tax paid thereon.

3. Learned Advocate appearing for the appellant submitted that on an entirely identical situation regarding denial of CENVAT credit on the same disputed services, this Tribunal in Final order No. 85716/2024 dated 25.07.2024 has allowed the CENVAT benefit availed by the self-same appellant for the period March 2009 to May 2013.

4. On reading of the case records, more particularly the order dated 25.07.2024 passed by this Bench of the Tribunal, we find that the issue arising out of the present dispute is no more *res integra*, since the entire issue of denial of CENVAT credit excepting rent-a-cab service had been decided in favour of the appellants herein. With regard to the rent-a-cab service, since the appellant is not pressing for allowing the CENVAT benefit in respect of such service, we do not find any merits in the appeal and accordingly, direct the original authority to recover the CENVAT amount along with interest from the appellant on account of rent-a-cab service. However, with regard to the other services involved in the present appeals, we do not find any merits in the impugned order, insofar as it has confirmed the adjudged demands on the appellants.

5. Therefore, the impugned orders are set aside and the appeals, excepting the issue of availment of CENVAT credit on rent-a-cab service, are allowed in favour of the appellants.

(Order dictated in the open court)

(S.K. Mohanty)
Member (Judicial)

(M.M. Parthiban)
Member (Technical)

tvu