(2015) 10 CESTAT CK 0023

In the Customs, Excise And Service Tax Appellate Tribunal

Case No : Excise Appeal No. 50808 Of 2014

C.C.E. Delhi-III APPELLANT

Vs

M/s. Autofit Pvt. Ltd. RESPONDENT

Date of Decision : 29-10-2015

Acts Referred:
Cenvat Credit Rules, 2004 — Rule 2(l)

Citation : (2015) 10 CESTAT CK 0023

Hon'ble Judges : S.K. Mohanty, J

Bench : Single Bench

Advocate : Kanu Verma Kumar, A.P. Mathur

Final Decision : Dismissed

Judgement

1. Revenue is in appeal against the impugned order dated 03.04.2013 passed by the Commissioner of Central Excise (Appeals), Gurgaon. Grievance

of the Revenue in this appeal is that renting of immovable property is not an input service for the respondent, since the said service has no nexus with

manufacturing/ clearance process of the Final Product, and accordingly, Cenvat Credit of service tax on such service is not available to the

Respondent.

2. Heard both sides and perused the records.

3. The period involved in this case is from 2009-2010 to 2010- 2011. During the disputed period, the definition of â??input serviceâ?? contained in

Rule 2(l) of the Cenvat Credit Rules, 2004 takes within its ambit the phrase â?? activities relating to businessâ?? for the purpose of consideration as

input service. Since the disputed service has been utilized by the appellant for accomplishing the purpose of its business, the fact of which has not been disputed by the Department, I am of the view that cenvat credit of service tax paid on the disputed service is eligible for cenvat credit to the

Respondent.

4. Therefore, I do not find any merits in the appeal filed by the Revenue, and accordingly, the same is dismissed.

(Dictated and pronounced in open court)

