

Cce, Chennai Vs. M/S. Light Alloy Products and Another

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Chennai

Decided On : Oct-28-2010

Judge : The Honourable Ms. Jyoti Balasundaram, Vice President

Appeal No. : E/335 of 2010 & E/346 of 2010

Appellant : Cce, Chennai

Respondent : M/S. Light Alloy Products and Another

Advocate for Pet/Ap. : Shri C. Rangaraju, SDR, for the Appellants. Ms. Sridevi, Advocate, for the Respondents.

Judgement :

1. The Revenue is aggrieved by the order of the Commissioner (Appeals), extending cenvat credit on “Air Ticket Booking Service”, on the ground that this did not have any nexus in manufacture of final products which is the requirement for eligibility of credit availed.
2. On hearing both sides and noting that the lower appellate authority has built in a safeguard that credit is to be allowed subject to the condition that the air journeys undertaken are for business purposes only, I see no reason to interfere with the impugned order and reject the appeals.