



सत्यमेव जयते

केंद्रीय कर आयुक्त (अपील)

O/O THE COMMISSIONER (APPEALS), CENTRAL TAX,

केंद्रीय उत्पाद शुल्क भवन, 7th Floor, Central Excise Building,
सातवीं मंजिल, पॉलिटेक्निक के पास, Near Polytechnic,
आम्बावाडी, अहमदाबाद-380015 Ambavadi, Ahmedabad-380015



☎ : 079-26305065

टेलीफैक्स : 079 - 26305136

रजिस्टर डाक ए.डी.द्वारा

क फाइल संख्या (File No.): V2(29)99 /Ahd-II/Appeals-II/ 2016-17/16SH रं 16S7
ख अपील आदेश संख्या (Order-In-Appeal No.): AHM-EXCUS-002-APP- 109-17-18
दिनांक (Date): 27.09.2017 जारी करने की तारीख (Date of issue): 13-10-17
श्री उमा शंकर, आयुक्त (अपील) द्वारा पारित
Passed by Shri Uma Shanker , Commissioner (Appeals)

ग _____ आयुक्त, केंद्रीय उत्पाद शुल्क, (मंडल-III), अहमदाबाद- II, आयुक्तालय द्वारा जारी
मूल आदेश सं----- दिनांक -----से सृजित
Arising out of Order-In-Original No . _18/JC/2016/GCJ_ Dated: 27.10.2016 issued by:
Joint Commissioner Central Excise (Div-III), Ahmedabad-II

घ अपीलकर्ता/प्रतिवादी का नाम एवम पता (Name & Address of the Appellant/Respondent)

M/s Concord Biotech Limited

कोई व्यक्ति इस अपील आदेश से असंतोष अनुभव करता है तो वह इस आदेश के प्रति यथास्थिति नीचे बताए गए सक्षम अधिकारी को अपील या पुनरीक्षण आवेदन प्रस्तुत कर सकता है।

Any person an aggrieved by this Order-in-Appeal may file an appeal or revision application, as the one may be against such order, to the appropriate authority in the following way:

भारत सरकार का पुनरीक्षण आवेदन :
Revision application to Government of India:

(1) (क) (i) केंद्रीय उत्पाद शुल्क अधिनियम 1994 की धरा अतत नीचे बताए गए मामलों के बारे में पूर्वोक्त धारा को उप-धारा के प्रथम परंतुक के अंतर्गत पुनरीक्षण आवेदन अधीन सचिव, भारत सरकार, वित्त मंत्रालय, राजस्व विभाग, चौथी मंजिल, जीवन दीप भवन, संसद मार्ग, नई दिल्ली-110001 को की जानी चाहिए।

A revision application lies to the Under Secretary, to the Government of India, Revision Application Unit, Ministry of Finance, Department of Revenue, 4th Floor, Jeevan Deep Building, Parliament Street, New Delhi-110001, under Section 35EE of the CEA 1944 in respect of the following case, governed by first proviso to sub-section (1) of Section-35 ibid:

(ii) यदि माल की हानि के मामले में जब हानि कारखाने से किसी भंडारगार या अन्य कारखाने में या किसी भंडारगार से दूसरे भंडारगार में माल ले जाते हुए मार्ग में, या किसी भंडारगार या भंडार में चाहे वह किसी कारखाने में या किसी भंडारगार में हो माल की प्रकिया के दौरान हुई हो।

In case of any loss of goods where the loss occur in transit from a factory to a warehouse or to another factory or from one warehouse to another during the course of processing of the goods in a warehouse or in storage whether in a factory or in a warehouse

(ख) भारत के बाहर किसी राष्ट्र या प्रदेश में निर्यातित माल पर या माल के विनिर्माण में उपयोग शुल्क कच्चे माल पर उत्पादन शुल्क के रिबेट के मामले में जो भारत के बाहर किसी राष्ट्र या प्रदेश में निर्यातित है।



Cont..2

- (c) In case of goods exported outside India export to Nepal or Bhutan, without payment of duty.

अंतिम उत्पादन की उत्पादन शुल्क के भुगतान के लिए जो ड्यूटी क्रेडिट मान्य की गई है और ऐसे आदेश जो इस धारा एवं नियम के मुताबिक आयुक्त, अपील के द्वारा पारित वो समय पर या बाद में वित्त अधिनियम (नं.2) 1998 धारा 109 द्वारा नियुक्त किए गए हो।

- (d) Credit of any duty allowed to be utilized towards payment of excise duty on final products under the provisions of this Act or the Rules made there under and such order is passed by the Commissioner (Appeals) on or after, the date appointed under Sec.109 of the Finance (No.2) Act, 1998.

- (1) केन्द्रीय उत्पादन शुल्क (अपील) नियमावली, 2001 के नियम 9 के अंतर्गत विनिर्दिष्ट प्रपत्र संख्या इए-8 में दो प्रतियों में, प्रेषित आदेश के प्रति आदेश प्रेषित दिनांक से तीन मास के भीतर मूल-आदेश एवं अपील आदेश की दो-दो प्रतियों के साथ उचित आवेदन किया जाना चाहिए। उसके साथ खाता इ. का मुख्यशीर्ष के अंतर्गत धारा 35-इ में निर्धारित फी के भुगतान के सबूत के साथ टीआर-6 चालान की प्रति भी होनी चाहिए।

The above application shall be made in duplicate in Form No. EA-8 as specified under Rule, 9 of Central Excise (Appeals) Rules, 2001 within 3 months from the date on which the order sought to be appealed against is communicated and shall be accompanied by two copies each of the OIO and Order-In-Appeal. It should also be accompanied by a copy of TR-6 Challan evidencing payment of prescribed fee as prescribed under Section 35-EE of CEA, 1944, under Major Head of Account.

- (2) रिविजन आवेदन के साथ जहाँ संलग्न रकम एक लाख रुपये या उससे कम हो तो रुपये 200/- फीस भुगतान की जाए और जहाँ संलग्न रकम एक लाख से ज्यादा हो तो 1000/- की फीस भुगतान की जाए।

The revision application shall be accompanied by a fee of Rs.200/- where the amount involved is Rupees One Lac or less and Rs.1,000/- where the amount involved is more than Rupees One Lac.

सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण के प्रति अपील:-
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

- (1) केन्द्रीय उत्पादन शुल्क अधिनियम, 1944 की धारा 35-बी/35-इ के अंतर्गत:-

Under Section 35B/ 35E of CEA, 1944 an appeal lies to :-

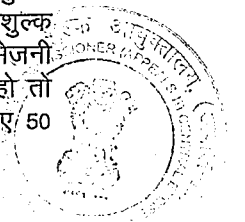
- (क) वर्गीकरण मूल्यांकन से संबंधित सभी मामले सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण की विशेष पीठिका वेस्ट ब्लॉक नं. 3. आर. के. पुरम, नई दिल्ली को एवं

- (a) the special bench of Custom, Excise & Service Tax Appellate Tribunal of West Block No.2, R.K. Puram, New Delhi-1 in all matters relating to classification valuation and.

- (ख) उक्तलिखित परिच्छेद 2 (1) क में बताए अनुसार के अलावा की अपील, अपीलो के मामले में सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (सिस्टेट) की पश्चिम क्षेत्रीय पीठिका, अहमदाबाद में ओ-20, न्यू मैनटल हास्पिटल कम्पाउण्ड, मेघानी नगर, अहमदाबाद-380016.

- (b) To the west regional bench of Customs, Excise & Service Tax Appellate Tribunal (CESTAT) at O-20, New Metal Hospital Compound, Meghani Nagar, Ahmedabad : 380 016. in case of appeals other than as mentioned in para-2(i) (a) above.

- (2) केन्द्रीय उत्पादन शुल्क (अपील) नियमावली, 2001 की धारा 6 के अंतर्गत प्रपत्र इए-3 में निर्धारित किए अनुसार अपीलीय न्यायाधिकरणों की गई अपील के विरुद्ध अपील किए गए आदेश की चार प्रतियाँ सहित जहाँ उत्पाद शुल्क की मांग, ब्याज की मांग ओर लगाया गया जुर्माना रूपए 5 लाख या उससे कम है वहां रूपए 1000/- फीस भेजनी होगी। जहाँ उत्पाद शुल्क की मांग, ब्याज की मांग ओर लगाया गया जुर्माना रूपए 5 लाख या 50 लाख तक हो तो रूपए 5000/- फीस भेजनी होगी। जहाँ उत्पाद शुल्क की मांग, ब्याज की मांग ओर लगाया गया जुर्माना रूपए 50 लाख या उससे ज्यादा है वहां रूपए 10000/- फीस भेजनी होगी। की फीस सहायक रजिस्टार के नाम से



रेखांकित बैंक ड्राफ्ट के रूप में संबंध की जाये। यह ड्राफ्ट उस स्थान के किसी नामित सार्वजनिक क्षेत्र के बैंक की शाखा का हो जहाँ उक्त न्यायाधिकरण की पीठ स्थित है।

The appeal to the Appellate Tribunal shall be filed in quadruplicate in form EA-3 as prescribed under Rule 6 of Central Excise(Appeal) Rules, 2001 and shall be accompanied against (one which at least should be accompanied by a fee of Rs.1,000/-, Rs.5,000/- and Rs.10,000/- where amount of duty / penalty / demand / refund is upto 5 Lac, 5 Lac to 50 Lac and above 50 Lac respectively in the form of crossed bank draft in favour of Asstt. Registrar of a branch of any nominate public sector bank of the place where the bench of any nominate public sector bank of the place where the bench of the Tribunal is situated.

- (3) यदि इस आदेश में कई मूल आदेशों का समावेश होता है तो प्रत्येक मूल आदेश के लिए फीस का भुगतान उपर्युक्त ढंग से किया जाना चाहिए इस तथ्य के होते हुए भी कि लिखा पढी कार्य से बचने के लिए यथास्थिति अपीलीय न्यायाधिकरण को एक अपील या केन्द्रीय सरकार को एक आवेदन किया जाता है।

In case of the order covers a number of order-in-Original, fee for each O.I.O. should be paid in the aforesaid manner notwithstanding the fact that the one appeal to the Appellate Tribunal or the one application to the Central Govt. As the case may be, is filled to avoid scriptoria work if excising Rs. 1 lacs fee of Rs.100/- for each.

- (4) न्यायालय शुल्क अधिनियम 1970 यथा संशोधित की अनुसूची-1 के अंतर्गत निर्धारित किए अनुसार उक्त आवेदन या मूल आदेश यथास्थिति निर्णयन प्राधिकारी के आदेश में से प्रत्येक की एक प्रति पर रु.6.50 पैसे का न्यायालय शुल्क टिकट लगा होना चाहिए।

One copy of application or O.I.O. as the case may be, and the order of the adjournment authority shall a court fee stamp of Rs.6.50 paise as prescribed under scheduled-I item of the court fee Act, 1975 as amended.

- (5) इन ओर संबंधित मामलों को नियंत्रण करने वाले नियमों की ओर भी ध्यान आकर्षित किया जाता है जो सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (कार्याविधि) नियम, 1982 में निहित है।

Attention is invited to the rules covering these and other related matter contended in the Customs, Excise & Service Tax Appellate Tribunal (Procedure) Rules, 1982.

- (6) सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (सिस्टेट), के प्रति अपील के मामले में कर्तव्य मांग (Demand) एवं दंड (Penalty) का 10% पूर्व जमा करना अनिवार्य है। हालांकि, अधिकतम पूर्व जमा 10 करोड़ रुपए है। (Section 35 F of the Central Excise Act, 1944, Section 83 & Section 86 of the Finance Act, 1994)

केन्द्रीय उत्पाद शुल्क और सेवा कर के अंतर्गत, शामिल होगा "कर्तव्य की मांग" (Duty Demanded) -

- (i) (Section) खंड 11D के तहत निर्धारित राशि;
- (ii) लिया गलत सेनवैट क्रेडिट की राशि;
- (iii) सेनवैट क्रेडिट नियमों के नियम 6 के तहत देय राशि.

⇒ यह पूर्व जमा 'लंबित अपील' में पहले पूर्व जमा की तुलना में, अपील दाखिल करने के लिए पूर्व शर्त बना दिया गया है।

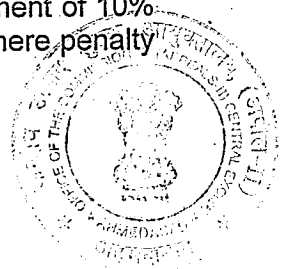
For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT. (Section 35 C (2A) and 35 F of the Central Excise Act, 1944, Section 83 & Section 86 of the Finance Act, 1994)

Under Central Excise and Service Tax, "Duty demanded" shall include:

- (i) amount determined under Section 11 D;
- (ii) amount of erroneous Cenvat Credit taken;
- (iii) amount payable under Rule 6 of the Cenvat Credit Rules.

इस सन्दर्भ में इस आदेश के प्रति अपील प्राधिकरण के समक्ष जहाँ शुल्क अथवा शुल्क या दण्ड विवादित हो तो माँग किए गए शुल्क के 10% भुगतान पर और जहाँ केवल दण्ड विवादित हो तब दण्ड के 10% भुगतान पर की जा सकती है।

In view of above, an appeal against this order shall lie before the Tribunal on payment of 10% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute."



ORDER IN APPEAL

M/s. Concord Biotech Ltd., located at Survey No. 1482-1486, Transad Road, Dholka (*hereinafter referred to as 'appellants'*) holding Registration No. AAACC8514GXM001 is engaged in the manufacture of Enzymes and Bulk Drugs falling under Chapters 29 and 35 of the schedule to Central Excise Tariff Act, 1985. They are availing the facility of Cenvat Credit under CENVAT Credit Rules, 2004.

2. The facts of the case, in brief, are that during the audit of the records of the appellant for the period from March'12 to June'13, it was noticed that the appellant had taken and utilized Cenvat Credit of Service Tax on the services related to Civil work, construction of a building or a civil structure or a part thereof and laying of foundation or making of structures for support of capital goods. Credit on such services was not admissible in view of the definition of input services itself. Thus, the appellant had availed and utilized inadmissible credit amounting to Rs. 45,31,645/-, during the period mentioned above. On being pointed out, the appellant agreed and paid an amount of Rs.21,09,404/-, but did not pay the remaining amount of Rs. 22,22,241/-, contending that this amount pertained to erection, commissioning or installation services which were consumed for repairing of factory and fabrication of capital goods and therefore these services were eligible for Cenvat Credit. The appellant did submit a detailed worksheet of Cenvat Credit availed on services consumed for civil work, construction of a building or a civil structure or a part thereof and laying of foundation or making of structures for support of capital goods. As per sub-rule (ii) of Rule 3(1) of the Cenvat Credit Rules, 2004, -

"a provider of taxable service is allowed to take credit of the duties, taxes and Cess as given therein and paid on any input service received by the provider of output services on or after the 10th day of September, 2004"

The exclusion clause in the definition of 'input service' indicated at Rule 2(I) of the Cenvat Credit Rules, 2004, states as below :

"Input service means any service -

- (i) used by a provider of output service for providing an output service; or*
- (ii) used by a manufacturer, whether directly or indirectly, in or in relation to the manufacture of final products and clearance of final products upto the place of removal,*

but excludes -

- (A) services specified in sub-clauses (p), (zn), (zsl), (zzm), (zzq), (zzzh) and (zzzza) of clause (105) of Section 65 of the Finance Act, in so far as they are used for (a) Construction of a building*



or a civil structure or a part thereof; or (b) laying of foundation or making of structure for support of capital goods except for the provision of one or more of the specified services."

Vide Notification No.28/2012-CE(NT) dt. 20.06.2012, the Government made amendments to the Cenvat Credit Rules, 2004, as under :

(d) in clause (I),-

(i) for the words "taxable service", the words "output service" shall be substituted;

(ii) in sub-clause (ii), for the words "but excludes services", the words "but excludes" shall be substituted;

(iii) for sub-clause (A), the following sub-clause shall be substituted, namely :-

"(A) service portion in the execution of a works contract and construction services including service listed under clause (b) of section 66E of the Finance Act (hereinafter referred as specified services) in so far as they are used for -

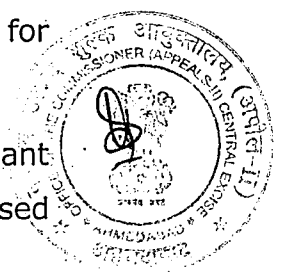
(a) construction or execution of works contract of a building or a civil structure or a part thereof; or

(b) laying of foundation or making of structures for support of capital goods, except for the provision of one or more of the specified services; or";

The appellant had contended that they had partly consumed such services for repairs and maintenance of plant and machinery. Therefore, a Show Cause Notice dated 16,03.2016, was issued to the appellant asking as to why the Cenvat credit amounting to Rs. 45,31,645/-, should not be disallowed and recovered from them alongwith interest and penalty should not be imposed upon them under the relevant provisions.

3. The appellant in their defence indicated that the definition of Input Service clearly allows the Cenvat Credit of input services used for modernization, renovation or repairs of the factory premises of the appellant. They also contended that the said services of erection, commissioning or installation services was consumed for repairing of factory and fabrication of capital goods and therefore these services were eligible for Cenvat Credit. They further stated that the term "used in or in relation to manufacture", used in the definition of input service was very wide and had to be interpreted liberally. They stated that no part of the services on which Cenvat Credit has been availed and which is in dispute, has been used for civil work of the factory.

4. The adjudicating authority could not find any shelter for the appellant in the definition of 'Input Service' to include the services claimed to be "used



in relation to modernization, renovation or repairs or a factory or an office relating to such factory". In this regard, the adjudicating authority relied upon the definition of "Construction" as given in the explanation to Declared Services defined in Section 66E of the Finance Act, 1994, where the expression "construction" included additions, alterations, replacements or remodelling of any existing civil structure. The adjudicating authority found that the services on which the appellant has taken Cenvat Credit, did not qualify as input service and that these services are directly or indirectly used for construction of a building or a civil structure. The Adjudicating Authority, therefore, vide O-I-O No. 18/JC/2016/GCJ dt. 10.10.2016, concluded that the appellant had wrongly availed the Cenvat credit on the service tax paid on "Civil Construction Services" as the same cannot be termed as "Input Services" and accordingly confirmed the demand of Cenvat credit of Rs.45,31,645/-, alongwith interest and imposed a penalty of Rs.45,31,645/-.

5. Aggrieved by the said OIO dt. 10.10.2016, the appellant filed an appeal before me on the grounds that :

- a) the Cenvat credit amounting to Rs.45,31,645/-, is available to them;
- b) the finding of the adjudicating authority that the services are in the nature of construction of civil structure is fatually incorrect;
- c) all the disputed services are covered by the 'means' clause of the definition of input service;
- d) the services in dispute were essential for manufacture of finished goods;
- e) the Cenvat Credit on the service availed on erection, commissioning or installation services received in respect of plant and machinery was available;
- f) the entire demand is beyond the normal period of limitation, as there was no suppression whatsoever, by them;
- g) penalty is not imposable.

6. The Appellant during their Personal Hearing in this matter, reiterated the grounds of appeal and pointed out that no Civil works or Construction has been carried out and that its related to maintenance and repair of the units. The Appellant also provided a statement of Category-wise tabulation of the input invoices.

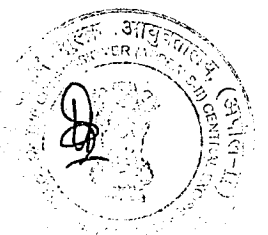
7. I have carefully gone through the facts of the case on record, grounds of appeal in the Appeal Memorandum and oral & written submissions made by the appellants at the time of personal hearing.



8. The question to be decided is as to (i) whether the services on which Cenvat credit has been availed by the appellant in this case, are covered by the definition of 'input service' (ii) whether the case laws relied upon by the appellant justified the availment of Cenvat Credit on such services and (iii) whether the extended period can be invoked in this case and if there was any suppression of facts by the appellants in this case.

9. The basic definition of 'input service' is very wide and all encompassing, which would cover almost every service which has not been specifically excluded. It shows a inclusive character by including any service used by a manufacturer, directly or indirectly, in or in relation to the manufacture of final products and clearance of final product. The words upto the place of removal, does indicate a exclusion streak in the initial part of the definition, but still it includes almost any service used within a factory of production. The appellant has emphasized this mostly all-inclusive character of the definition of 'input service' to bring home their point that the disputed services on which Cenvat credit has been denied, are covered by the definition of 'input service'. The definition, further moves to include specific services used in relation to modernisation, renovation or repairs of a factory....., legal services, inward transportation of inputs or capital goods and outward transportation upto the place of removal. This specific inclusion of renovation or repairs of a factory also gives weightage to the appellant's contention in this matter. However, the specific exclusions starts hereafter. In the pre-negative list era, some services like Architect Services, Port Services in a Port or in other Port, Airport Authority Services, Commercial or Industrial Construction, Construction of a complex and works contract services were specifically excluded. Thereafter, in the post-negative list era, the service portion in the execution of a works contract and the service portion in construction services, if used for (i) construction or execution of works contract of a building or a civil structure or a part thereof; or (ii) laying of foundation or making of structures for support of capital goods, except for the provision of one or more of the specified services, were the only exclusions. The Hon'ble Tribunal in the case of BS & B Safety Systems India Ltd. v/s Commissioner of C. Excise, Chennai-IV [2017 (52) S.T.R. 174 (Tri.Chennai)], at Para 4 stated that :

"4. Definition of "input service" in Rule 2(1) of the Cenvat Credit Rules, 2004 w.e.f. 1-4-2011 consists of two portions. The second portion is exclusion portion (A) (B) (BA) and (C), listing out specific services which are not to be considered as an eligible input service. The first portion of the definition, however, is an inclusive definition. The words used in an exclusive definition denotes exhaustive meaning and cannot be treated as restrictive in any sense. When we are dealing with an inclusive definition,



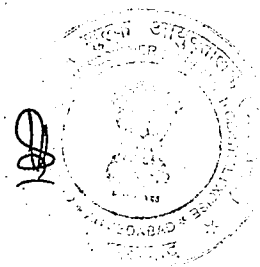
it would be inappropriate to put a restrictive interpretation upon terms of wider denotation. This is the view that has been consistently taken by the Apex Court in a number of judgments. For example, in the case of Bharat Cooperative Bank (Mumbai) Ltd. v. Coop. Bank Employees Union, AIR 2007 SC 2320, the Hon'ble Court held that "on the other hand, when the word "includes" is used in the definition, the legislature does not intend to restrict the definition; makes the definition enumerative but not exhaustive. That is to say, the term defined will retain its ordinary meaning but its scope would be extended to bring within it matters which in its ordinary meaning may or may not comprise".

5. *Viewed from this light, the inclusive part of the definition of Rule 2(l) ibid should only be considered as examples of the genre of input service that would be permissible. Thus, if sales promotion has been mentioned in inclusive part of the definition, so also it would include the services attendant to such sales promotion, for example, renting of regional sales office, procuring orders and so on.*

6. *In the circumstances, when the services disputed in this case viz. Business Auxiliary Service, Banking and Other Financial Services and Technical Services are not specifically excluded by the exclusion portion of the definition and in any case they are services essential directly or in relation to manufacture or business activities, the same would definitely fall within the ambit of Rule 2(l) ibid. In the event, I hold that all the services disputed herein are eligible input services for the purpose of Rule 2(l) ibid."*

Similarly, in this case too the services disputed herein are eligible input services, if they are not specifically covered under the exclusion clause. Whether the input invoices on which the appellant has taken Cenvat Credit and claimed to be meant for services for either erection, commissioning & installation of plant and machinery in the factory or services for repairing, renovation or modernization of factory or plant & machinery in the factory, is covered in the inclusive part of the definition of 'input service' or conforms to the exclusion part of the said definition, needs examination of the concerned invoices. The appellant has submitted a statement of the disputed amount of Cenvat credit on the basis of service received by them, which is indicated below as per the category of service:

No of Invoices	Category of service received by the appellant	Total amount of Cenvat Credit availed (in Rs.)	No. of Invoices not submitted	Total amount of Cenvat Credit availed on invoices mentioned in Col. No.4 (in Rs.)
1	2	3	4	5
28	Painting work of storage area	2,42,731	2	5,657
97	Repairs and Maintenance of Plant & Machinery	19,57,056	0	0
3	Fencing work at Factory Premises	18,846	0	0

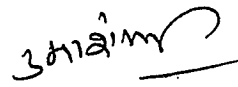


4	Making Dice Hole- Labour Work	11,788	0	0
3	Installation charges	26,309	0	0
22	Other Services	1,65,511	2	56,237
157	TOTAL	24,22,241	4	61,894

Out of the above-mentioned invoices, the exclusion would be applicable only for services such as Fencing Work at Factory Premises, Installation charges and Other Services, which are services in or in relation to Construction Services or whose category could not be defined by the appellant. However, the services pertaining to Painting work, Making Dice Hole labour work and Repair & Maintenance work do not seem to be covered under the exclusions mentioned in the definitions of 'input service' and hence the Cenvat credit involved in such services amounting to Rs. 22,05,918/-, is allowed. The Appellant also submitted a certificate from a Chartered Engineer Shri Kanubhai R. Shah, who certified the said services did not include any civil or construction work. As regards the remaining amount of Cenvat credit of Rs.2,16,323/-, the impugned OIO dt. 10.10.2016, confirming the demand of the said amount, is upheld to that extent. The Appellant's appeal is allowed partially to the extent of Rs.22,05,918/-.

10. अपीलकर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।

10. The appeal filed by the appellant, stands disposed off in above terms.



(उमा शंकर)

आयुक्त (अपील्स)

ATTESTED



(R.R. NATHAN)
SUPERINTENDENT,
CENTRAL TAX APPEALS,
AHMEDABAD.

To,
M/s. Concord Biotech Ltd.,
Survey No. 1482-1486,
Transad Road,
Dholka.

Copy to:

- 1) The Chief Commissioner, Central Tax, GST, Ahmedabad Zone.
- 2) The Commissioner, Central Tax, Ahmedabad-North.
- 3) The Dy./Asst. Commissioner, Division-V Dholka, Central Tax, GST, Ahmedabad (North), Ahmedabad.
- 4) The Asst. Commissioner(System), Central Tax, Hqrs., Ahmedabad (North).
- 5) Guard File.
- 6) P.A. File.



