



आयुक्त का कार्यालय, (अपीलस)  
Office of the Commissioner,



केंद्रीय जीएसटी, अहमदाबाद आयुक्तालय

Central GST, Appeal Commissionerate- Ahmedabad

जीएसटी भवन, राजस्व मार्ग, अम्बावाड़ी अहमदाबाद ३८००१५.

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क फाइल संख्या (File No.) : V2(30)180 /North/Appeals/ 2018-19

ख अपील आदेश संख्या (Order-In-Appeal No.): AHM-EXCUS-002-APP-189-18-19

दिनांक (Date): 28/02/2019 जारी करने की तारीख (Date of issue): 25/3/2019

श्री उमा शंकर, आयुक्त (अपील) द्वारा पारित

Passed by Shri Uma Shanker , Commissioner (Appeals)

ग \_\_\_\_\_ आयुक्त, केंद्रीय उत्पाद शुल्क, (मंडल-IV(AR-V)), अहमदाबाद उत्तर, आयुक्तालय द्वारा जारी

मूल आदेश सं \_\_\_\_\_ दिनांक \_\_\_\_\_ से सृजित

Arising out of Order-In-Original No 0790405/006/PGN/2018 Dated: 10/05/2018

issued by: Supdt Commissioner-Central Excise (Div-IV(AR-V)), Ahmedabad North,

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

M/s Intas Pharmaceuticals 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 ।



ध 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- ञ0बी/35-इ के अंतर्गत:-

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

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 दूसरा मंजिल, बहमाली भवन, असारवा, अहमदाबाद, गुजरात 380016

To the west regional bench of Customs, Excise & Service Tax Appellate Tribunal (CESTAT) at 2<sup>nd</sup> floor, Bahumali Bhavan, Asarwa, Ahmedabad-380016 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 प्रतियों 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 नागित सार्वजनिक क्षेत्र के बैंक की शाखा का हो

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 पढ़ी 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 Appellant 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 अनुसूचि-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 के लिए लगा होना चाहिए।



One copy of application or O.I.O. as the case may be, and the order of the adjournment authority shall bear 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 उत्पाद शुल्क एवं सेवाकर अपीलीय प्राधिकरण (सीस्टेट) के प्रति अपीलों के मामलों में केन्द्रीय उत्पाद शुल्क अधिनियम, 1984 की धारा 34फ के अंतर्गत वित्तीय(संख्या-2) अधिनियम 2014(2014 की संख्या 24) दिनांक: 06.08.2014 जो की वित्तीय अधिनियम, 1994 की धारा 43 के अंतर्गत सेवाकर को भी लागू की गई है, द्वारा निश्चित की गई पूर्व-राशि जमा करना अनिवार्य है, बशर्ते कि इस धारा के अंतर्गत जमा की जाने वाली अपेक्षित देय राशि दस करोड़ रूपए से अधिक न हो

केन्द्रीय उत्पाद शुल्क एवं सेवाकर के अंतर्गत " माँग किए गए शुल्क " में निम्न शामिल है

- (i) धारा 11 डी के अंतर्गत निर्धारित रकम
- (ii) सेनवैट जमा की ली गई गलत राशि
- (iii) सेनवैट जमा नियमावली के नियम 6 के अंतर्गत देय रकम

→ आगे बशर्ते यह कि इस धारा के प्रावधान वित्तीय (सं. 2) अधिनियम, 2014 के आरम्भ से पूर्व किसी अपीलीय प्राधिकारी के समक्ष विचाराधीन स्थगन अर्ज़ी एवं अपील को लागू नहीं होगा।

For an appeal to be filed before the CESTAT, it is mandatory to pre-deposit an amount specified under the Finance (No. 2) Act, 2014 (No. 25 of 2014) dated 06.08.2014, under section 35F of the Central Excise Act, 1944 which is also made applicable to Service Tax under section 83 of the Finance Act, 1994 provided the amount of pre-deposit payable would be subject to ceiling of Rs. Ten Crores, 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.

→ Provided further that the provisions of this Section shall not apply to the stay application and appeals pending before any appellate authority prior to the commencement of the Finance (No.2) Act, 2014.

(6)(i) 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।

(6)(i) 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."

II. Any person aggrieved by an Order-in-Appeal issued under the Central Goods and Services Tax Act, 2017/Integrated Goods and Services Tax Act, 2017/Goods and Services Tax (Compensation to States) Act, 2017, may file an appeal before the appropriate authority.

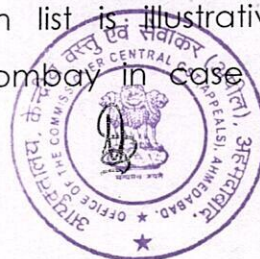


**ORDER-IN-APPEAL**

M/s. Intas Pharmaceuticals Limited, Matoda, Tal-Sanand, Dist-Ahmedabad (henceforth, "appellant") has filed the present appeal against the Order-in-Original No.0790405/006/PGN/2018 dated 05.10.2018 (henceforth,"impugned order") passed by the Superintendent, Central GST & Central Excise,Range-V,Division-IV,Ahmedabad-North(henceforth, "adjudicating authority").

2. Briefly stated, the facts leading to present appeal are that based on audit, a show cause notice demanding reversal/recovery of CENVAT credit Rs.7,38,552/-availed during April 2016 to June 2017 on the basis of invoices issued by their head office in the capacity of Input Service Distributor(ISD) was issued to the appellant which was decided under impugned order disallowing said CENVAT credit. It was held by the adjudicating authority that CENVAT credit of service tax paid on expenses incurred on salary paid to employees etc, by the branch offices situated abroad and reimbursed by the head office of the appellant has no nexus with the manufacturing activities carried out by the appellant and hence do not fall under the purview of 'input service' as defined under Rule 2(I) of Cenvat Credit Rules, 2004.

3. Being aggrieved with the impugned order, the appellant preferred this appeal contesting inter alia that the adjudicating authority failed to appreciate that foreign offices are established for further development of appellants manufacturing and marketing business and to export promotion and hence directly covered in the main part of definition of input service; that impugned order fails to establish that why activities performed by branch offices promoting the business are not an input service and passed without appreciating the documents placed on record; that reasons for not having nexus with manufacturing to the expense related to running offices overseas on which service tax is paid is not given in the show cause notice; that the judgment of Hon'ble SC in case of Maruti Suzuki Ltd reported in 20009(240) ELT 641 (SC) pertains to elucidation of the expression 'input' which cannot be applied wholly to comprehend the meaning and expression 'input service'; that the definition of input service not only includes services used directly or indirectly in relation to manufacture but it expressly includes services used in manufacturing business , the inclusion list is illustrative and not exhaustive; that hon'ble High court of Bombay in case of Ultratech



Cement Ltd reported in 2010(260)ELT369(Bom.) after considering decision of Hon'ble Supreme Court in case of Maruti Suzuki Ltd concluded that cenvat credit will be available if the service can be related to business of manufacture;

3.1 They further contested that services were used in relation to manufacture and clearance of final product from place of removal, hence covered under definition of 'input service.; that said definition is in three part , first-means part, second- inclusive part and third-exclusion part and the service in question pertains to expense incurred for running overseas offices such as salary of employee, rent, telecommunication, fee for consultants etc. which are covered under means part; they cited case law of Hon'ble Supreme Court in case of CCE v/s Rajasthan State Chemical Work 1999 (55) ELT 444(SC) and UOI v/s Ahmedabad University Co.Ltd 2003 (158) ELT 3(SC) etc.; that they also stated that the services are covered in second part i.e. inclusive part as said office abroad are engaged in promoting the business and integrally connected with the business of the appellant; that the term 'directly or indirectly in relation to manufacturing activity' is very wide word and there is no need to prove any direct nexus between input service and manufacturing activity; that any one of the limb of the benefit under definition, then credit of input service is admissible; that adjudicating authority failed to appreciate Board Circular No.943/04/ 2011-CX dated 29.04.2011 which clarifies for allowing cenvat credit without insisting for direct use of services; that service tax is not payable on remittance made to foreign representatives/branches towards salary and administrative expenses. Therefore, cenvat credit availed by them is in form of refund of tax erroneously paid; that the appellant have borne the burden of service tax so paid where there was no liability, they are entitle to claim refund of the same and therefore the act of claiming cenvat credit should be treated as filling of refund claim; that expenditure incurred by the appellant on said services forms part of cost of final product, hence disallowing credit on such service is against the intention of Cenvat Credit Rules i.e. to avoid cascading effect; that denial of cenvat credit is not sustainable, interest and penalty cannot be imposed. Etc.,. The appellant also filed additional submission dated 01.02.2019 enclosing therein sample copies of Employee Expense Statement and Appointment Letter.



4. In the personal hearing held on 29.01.2018 Shri Kaza Subrahmanyam, consultant reiterated the grounds of appeal and assured to file additional submission which they filed on 01.02.2019.

5. I have carefully gone through the facts of the case and submissions made in the appeal memorandum. The issue of eligibility of CENVAT credit of service tax paid by the head office of the appellant on expenses incurred on salary paid to employees of the branch offices situated abroad and reimbursed by the head office of the appellant needs to be decided. The appellant has availed cenvat credit based on the invoices issued by the head office of the appellant who is registered with the department as Input Service Distributor. It was held by the adjudicating authority that CENVAT credit of service tax paid on expenses incurred on salary paid to employees by the branch offices situated abroad and other expenses to run said offices which reimbursed by the head office of the appellant has no nexus with the manufacturing activities carried out by the appellant and hence do not fall under the definition of 'input service' as defined under Rule 2(l) of Cenvat Credit Rules, 2004. It is contested by the appellant that the service in question were used in relation to manufacture and clearance of final product from place of removal and hence covered under definition of 'input service'. It is also stated that foreign offices are established for further development of appellants manufacturing and marketing business and to export promotion and hence directly covered in the main part of definition of input service. In this regard I reproduce below the definition of 'input service' as provided under Rule 2(l) of Cenvat Credit Rules, 2004.

(l) "input service" means any service,-

(i) used by a provider of output service for providing an output service; or

(ii) used by the 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,

**and includes** services used in relation to modernization, renovation or repairs of a factory, premises of provider of output service or an office relating to such factory or premises, advertisement or sales promotion, market research, storage upto the place of removal, procurement of inputs, accounting, auditing, financing, recruitment and quality control, coaching and training, computer networking, credit rating, share registry, security, business exhibition, legal services, inward transportation of inputs or capital goods and outward transportation upto the place of removal; **but excludes,-**

(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

(B) Services provided by way of renting of a motor vehicle, in so far as they relate to a motor vehicle which is not a capital goods; or

(BA) Service of general insurance business, servicing, repair and maintenance, in so far as they relate to a motor vehicle which is not a capital goods, except when used by –

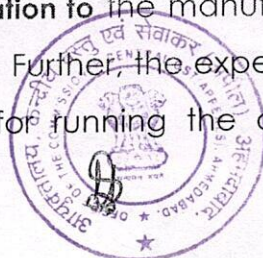
(a) a manufacturer of a motor vehicle in respect of a motor vehicle manufactured by such person; or

(b) an insurance company in respect of a motor vehicle insured or reinsured by such person; or

(C) such as those provided in relation to outdoor catering, beauty treatment, health services, cosmetic and plastic surgery, membership of a club, health and fitness centre, life insurance, health insurance and travel benefits extended to employees on vacation such as Leave or Home Travel Concession, when such services are used primarily for personal use or consumption of any employee;

*“Explanation.-For the purpose of this clause, sales promotion includes services by way of sale of dutiable goods on commission basis.*

6. Plain reading of the above definition makes it clear that any services used by the manufacturer directly or indirectly, in or in relation to the manufacture of final products and clearance of final products, upto the place of removal, are covered under the scope of it. Other services such as services used in relation to modernization, renovation or repairs of a factory, premises of provider of output service or an office relating to such factory or premises, advertisement or sales promotion, market research, storage, procurement of inputs, accounting, auditing, financing, recruitment and quality control, coaching and training, computer networking, credit rating, share registry, security, business exhibition, legal services, inward transportation of inputs or capital goods and outward transportation upto the place of removal are also covered under the scope of the definition of input service. Therefore, in order to qualify as input service, use of the service must be in or in relation to the manufacture of final products and clearance of final products, upto the place of removal. The instant case pertains to expenses incurred on salary paid to employees by the branch offices situated abroad and reimbursed by the head office of the appellant. I observe that said expenses are made by the foreign branches of the appellant for running the offices which has no relation or nexus with the manufacturing activities carried out at factory premises and also have no nexus with clearance of final products upto the place of removal. Said service, thus cannot be considered to have been used **in or in relation to** the manufacture of final products and clearance of final products. Further, the expenses made by the foreign branches of the appellant for running the offices as well



paying salary to the employees of said branch also does not fall in the **inclusion** category of the services mentioned in the definition. I must consider that the inclusion list available in the definition is illustrative only and not exhaustive. However, at the same time the basic and essential aspect i.e. use of such service 'in or in relation to' the manufacture of final products and clearance has not to be overlooked while considering any service as input service. The intention behind the use of the phrase 'in or in relation to' has to be appreciated in its spirit which at large stipulates that all the expenses made by manufacturer/producer on which tax has been paid are not necessarily covered under the scope of input service. There may be some expenses incurred by the manufacturer which cannot have correlation with manufacture and clearance of the final product as a reason of which, it may not qualify for cenvat credit of tax paid thereon. I observe that services provided by way of engaging employee at branch offices situated abroad are clear example of the same and hence do not qualify as 'input service' in term of the definition supra. There may be expenses of various natures which are required for running the business which has to grouped under various head for accounting purpose. Giving account head to some expense is quite different thing which has no relation with its suitability on availment of cenvat credit. Simply by naming the expense as 'Business Expense', no manufacturer or service provider can claim its eligibility for cenvat credit if all mandatory parameter available in the definition are not satisfied.

7. The issue of eligibility of cenvat credit of service tax paid was decided by Hon'ble CESTAT, Chennai in case of Sundaram Brake Linings reported in 2010(19)STR 172(Tri.Chennai) wherein reliance was placed on decision of Hon'ble Supreme Court decision of Maruti Suzuki Ltd reported in 2009(240) ELT 641 (SC) and held that:

*Use of the input service must be integrally connected with the manufacture of the final product. The input service must have nexus with the process of manufacture. It has to be necessarily established that the input service is used in or in relation to the manufacture of the final product. One of the relevant test would be, final product emerge without the use of input service in question.*

The appellant has failed in establishing the nexus of the business expenses in question with the manufacturing activities carried out by them.





8. It is also contested that service tax is not payable on remittance made to foreign representatives/branches towards salary and administrative expenses. Therefore, cenvat credit availed by them is in form of refund of tax erroneously paid and that the appellant have borne the burden of service tax so paid where there was no liability, they are entitle to claim refund of the same and therefore the act of claiming cenvat credit should be treated as filling of refund claim. In this regard, I observe that eligibility of cenvat credit on any 'input' and 'input services' are governed by Cenvat Credit Rules, 2004 and the conditions/procedures prescribed therein has to be complied with by the manufacturer/service provider who claims it and other factors i.e. refund provisions etc cannot override on it for its interpretation. I also agree with the observation of the adjudicating authority wherein it is emphasised that the burden of proof regarding admissibility of cenvat credit shall lies upon the manufacturer or provider of output service taking such credit.

9. In addition to the above, the present appeal pertains to further period only on the issue which was attended under Order In Appeal No.AHM-EXCUS-002-APP-281-16-17 dated 23.01.2018 by me wherein placing reliance on various case laws, it was held that the services in question have no nexus with manufacture and clearance of the final product from their factory, business expenses are not even remotely connected with the manufacturing activity and hence not covered under the definition of 'input service' as defined under Rule 2(I) of Cenvat Credit Rules, 2004. My observations under said OIA dated 23.01.2018 are applicable to the present appeal also as no much additional ground has been put forth by the appellant.

10. In view of the above, I do not interfere with the order of lower authority. The appeal is accordingly rejected.

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

The appeal filed by the appellant stands disposed of in above terms.



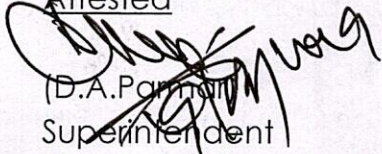
*उमा शंकर*

(उमा शंकर)

केन्द्रीय कर आयुक्त (अपील्स)

Date:

Attested

  
(D.A. Parmar)  
Superintendent  
Central Tax (Appeals)  
Ahmedabad



By R.P.A.D.

To,

Intas Pharmaceuticals Ltd.,

Plot no. 457 & 458, Village-Matoda,

Sarkhej-Bavla Highway, Tal: Sanand, Dist: Ahmedabad.

Copy to:

1. The Chief Commissioner of Central Tax, Ahmedabad Zone.
2. The Commissioner of Central Tax, Ahmedabad - North.
3. The Additional Commissioner, Central Tax (System), Ahmedabad North.
4. The Asstt./Deputy Commissioner, CGST Division-IV, Ahmedabad - North.
5. Guard File.
6. P.A. File