IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,

WEST BLOCK NO.2, R.K. PURAM, NEW DELHI-110066

BENCH-SM

COURT –IV

Excise Appeal No.E/51968/2017 [SM]

[Arising out of Order-in-Appeal No.BHO-EXCUS-001-APP-338 & 339-17-18 dated 17.10.2017 passed by the Commissioner (Appeals), Customs, Central Excise & Service Tax, Bhopal]

M/s.Primo Pick N Pack Pvt. Ltd. ...Appellant

Vs.

C.C.E., Jabalpur ... Respondent

Present for the Appellant : None
Present for the Respondent: Mr.K. Podar, D.R.

Coram: HON'BLE MR. S.K. MOHANTY, MEMBER (JUDICIAL)

Date of Hearing/Decision: 09/04/2018

FINAL ORDER NO. __51616___ /2018

PER: S.K. MOHANTY

When the matter called for hearing, none appeared for the appellant. Heard ld. D.R. for Revenue.

2. On perusal of the case records, I find that the matter was adjourned at the request of the appellant on 25.01.2018, 15.02.2018, 28.02.2018 and 19.03.2018. The attitude of seeking repeated adjournments by the appellant shows that it is not interested in pursuing its statutory right of appeal. Therefore, with the help of ld. DR for Revenue, I take up this appeal for hearing and disposal today.

3. Denial of Cenvat Credit on the taxable services is the subject matter of present dispute. The impugned order has denied Cenvat Credit of service tax paid in respect of taxable services namely, rent a cab, insurance premium, maintenance & insurance of motor vehicles and subscription of membership, on the ground that service tax paid on those services cannot be considered as input service inasmuch as, the said services have no nexus with the manufacture of HDPE woven bags by the appellant. For denying the Cenvat benefit, the ld. Commissioner (Appeals) has relied on the decision of this Tribunal in the case of S.K.P. Lakshmanan Fire Works Industries vs. CCE, Tirunelveli – 2016 (42) STR 359 (Tri-Del.). On perusal of the said decision, I find that in respect of the disputed taxable services, this Tribunal has held that the services have no nexus with the manufacture of final product and accordingly, upheld the order passed by the Commissioner (Appeals). Since the issue arising out of the present dispute is no more *res-integra*, in view of the said decision of the Tribunal, I am of the considered opinion that the appeal cannot succeed in favour of the appellant.

4. Therefore, I do not find any infirmity in the impugned order. Accordingly, the appeal filed by the appellant is dismissed.

[Dictated and pronounced in the Open Court]

(S.K. MOHANTY)
MEMBER (JUDICIAL)

Anita