

GIB/MH/KINETIC/24-05-2018/OTHERS-6

Others Category : CESTAT

State : Maharashtra

Order No.: GIB/MH/KINETIC/24-05-2018/OTHERS-6

Name of Entry :
KINETIC ADVERTISING (I) PVT. LTD.

Date : 24-05-2018

Breif Issue :

Issue & Fact of the Case:

The appeal has been filed against Order-in-Original dt. 15.06.2006 passed by the Commissioner of Service Tax, Mumbai in terms of which the Cenvat Credit stands denied to the Appellant on the ground that they have availed Service Tax credit of Input Services invoices which were addressed to their branch offices.

Decision of Advance Ruling Authority :

Decision:

wherein the credit in identical issue was allowed by holding that If a person is discharging Service tax liability from his registered premises, the benefit of Cenvat credit on the Service tax paid by the service providers cannot be denied to the appellant, only on the ground that the said invoices are in the name of branch offices - credit allowed - appeal allowed - decided in favor of appellant.