

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
CHANDIGARH**

REGIONAL BENCH - COURT NO. I

Excise Appeal No. 60153 of 2013

[Arising out of Order-in-Original No. 103-109/SA/CCE/2013 dated 30.07.2013 (with Corrigendum dated 07.08.2013) passed by the Commissioner of Central Excise, Delhi-III, Gurgaon]

M/s Hero Honda Motors Ltd

.....Appellant

Now Known as 'Hero MotoCorp Ltd'
69KM Mile Stone, Delhi-Jaipur Highway,
Dharuhera, Rewari, Haryana 123110

VERSUS

**Commissioner of Central Excise, Goods &
Service Tax, Faridabad**

.....Respondent

GST Bhawan, New CGO Complex, NH IV, NIT,
Faridabad, Haryana 121001

WITH

Excise Appeal No. 60154 of 2013 (Hero Honda Motors Ltd)

Excise Appeal No. 60155 of 2013 (Hero Honda Motors Ltd)

Excise Appeal No. 60156 of 2013 (Hero Honda Motors Ltd)

Excise Appeal No. 60157 of 2013 (Hero Honda Motors Ltd)

Excise Appeal No. 60158 of 2013 (Hero Honda Motors Ltd)

Excise Appeal No. 60159 of 2013 (Hero Honda Motors Ltd)

[All arising out of Order-in-Original No. 103-109/SA/CCE/2013 dated 30.07.2013 (with Corrigendum dated 07.08.2013) passed by the Commissioner of Central Excise, Delhi-III, Gurgaon]

AND

Excise Appeal No. 60604 of 2013

[Arising out of Order-in-Original No. 103-109/SA/CCE/2013 dated 30.07.2013 (with Corrigendum dated 07.08.2013) passed by the Commissioner of Central Excise, Delhi-III, Gurgaon]

**Commissioner of Central Excise, Goods &
Service Tax, Faridabad**

.....Appellant

GST Bhawan, New CGO Complex, NH IV, NIT,
Faridabad, Haryana 121001

VERSUS

M/s Hero MotoCorp Ltd
69KM Mile Stone, Delhi-Jaipur Highway,
Dharuhera, Rewari, Haryana 123110

.....Respondent

APPEARANCE:

Mr. Srinivas Kotni and Mr. Akshay Kumar, Advocates for the Assessee
Mr. Siddharth Jaiswal and Mr. Shantanu Kumar Meena, Authorized
Representatives for the Revenue

CORAM: HON'BLE MR. S. S. GARG, MEMBER (JUDICIAL)
HON'BLE MR. P. ANJANI KUMAR, MEMBER (TECHNICAL)

FINAL ORDER NO. 60359-60366/2026

DATE OF HEARING: 21.01.2026
DATE OF DECISION: 26.05.2026

S. S. GARG :

This order will dispose of eight appeals, out of which seven appeals (viz. E/60153 to E/60159/2013) are filed by the Assessee and one appeal (viz. E/60604/2013) is filed by the Revenue, arising out of a common impugned order dated 30.07.2013 passed by the Commissioner of Central Excise, Delhi-III, Gurgaon. Vide the impugned order, the learned Commissioner has confirmed the demand amounting to Rs.3,87,87,373/- against wrongly availed Cenvat Credit along with equal penalty and applicable interest; however, in respect of input service namely "Manpower Supply for Canteen Service", he has dropped the demand of Rs.59,57,187/-.

1.2 Since all the appeals are arising out of a common impugned order, therefore, all appeals are taken up together for discussion and decision.

2. Briefly stated facts of the present case are that the Assessee M/s Hero MotoCorp Ltd ('HMCL') was *inter alia* engaged in manufacture and clearance of two wheelers falling under Chapter 87 of the First Schedule to Central Excise Tariff Act, 1985 and spare parts thereof. The Assessee was availing the Cenvat Credit of duty paid on inputs, input services and capital goods as per the Cenvat Credit Rules, 2004 ('CCR, 2004'). The department entertained the view that the Assessee was availing Cenvat Credit on certain ineligible input services, in respect of which, such credit was not admissible to the Assessee on the ground that such input services were not used for providing output services and were not used directly or indirectly in relation to manufacture of final product as per Rule 2(l) of the CCR, 2004.

2.1 In the above background, the department issued seven Show Cause Notices ('SCNs') to the Assessee for the period 01.04.2004 to 31.03.2012 alleging that no Cenvat Credit on input services is admissible to the Assessee in terms of Rule 2(l) of the CCR, 2004. Details of all seven SCNs issued by the department are tabulated herein below:

S.N.	SCN No.	Date	Period
1	C.No. CE-20/IAR/HHML/07/2008/377	18.08.2009	Apr 2004 - Dec 2008
2	C.No. CE-20/IAR/HHML/07/2008/525	23.11.2009	Jan 2009 - July 2009
3	C.No. CE-20/IAR-278/HHML/07/2008/332	28.07.2010	Aug 2009 - March 2010
4	C.No. CE-20/IAR-246/HHML/DHR I/02/10/134	28.03.2011	Apr 2010 - Sep 2010
5	C.No. CE-20/IAR-246/HHML/DHR-I/02/10/423	18.08.2011	Oct 2010 - Mar2011
6	C.No. CE-20/IAR-246/HHML/DHR-I/02/10/71	15.02.2012	Apr 2011 - Sep 2011
7	C.No. CE-20/IAR-246/HHML/DHR-I/02/10/242	01.08.2012	Oct 2011 - March 2012

2.2 The Assessee filed their reply to the SCNs and contested the allegations made in the said SCNs. After following the due process, the learned Commissioner has passed the impugned order by partially confirming the demand along with equal penalty and applicable interest with respect to the following services:

- 1) *Freight and Clearing on Export*
- 2) *Construction Service*
- 3) *Insurance/Medicaid for Staff*
- 4) *Works Contract Service*
- 5) *Mandap Keeper's Service*
- 6) *Interior Decorator Service*
- 7) *Club or Association 'S Services*
- 8) *Photography Services*
- 9) *Asset Portfolio and Fund Management*
- 10) *Repairing Motor Vehicle*
- 11) *Manpower Supply for Canteen Service*
- 12) *Architect Service*
- 13) *Outdoor Catering Service*
- 14) *Repair and Maintenance Service of Motor Vehicle or After Sale Service*

2.3 Against the confirmation of said demand, the Assessee has preferred the present appeals. The department has also filed its appeal against the same impugned order whereby the learned Commissioner has given the benefit to the Assessee.

3. Heard both sides and perused the material on record.

❖ ***First, we take up seven appeals (viz. E/60153/2013 to E/60159/2013) filed by the Assessee.***

4. The learned Counsel for the Appellant-Assessee submits that the impugned order is not sustainable as the same has been passed

without properly appreciating the facts & the law and binding judicial precedents in the Assessee's own case for the different period.

4.1 He further refers to definition of 'input service' as provided under Rule 2(l) of the CCR, 2004 prior to 01.04.2011 and post 01.04.2011 which provides that 'input service' means any service used by a manufacturer, whether directly or indirectly, in or in relation to the manufacture of final products and clearance of final products up to the place of removal. Thus, all the input services as availed by the Assessee is eligible for Cenvat Credit. He further submits that the meaning assigned to the phrase "input service" is divided in two parts; first part gives the specific meaning and the second part gives the inclusive meaning for the same. Thus, in the second part of the definition, an inclusive meaning is given to the phrase 'input service', which otherwise would not have been clearly covered in the first part. He further submits that the phrase used i.e., 'includes services' has the widest possible scope and ambit and covers all services which have even an indirect connection with the manufacturing process/ output services. He also submits that the expression "in relation to" used in Rule 2(l) has to be given a wide connotation and meaning as has been held by the Hon'ble Supreme Court in the cases of **Solaris Chemtech Ltd. [2007 (214) ELT 481 (S.C.)]**, **Doypack Systems Pvt. Ltd. [1988 (36) ELT 201 (S.C.)]**, **CCE V/s. Rajasthan State Chemical Works [1991 (55) ELT 444]** and **Union Carbide India Ltd [1996 (86) ELT 613]**, therefore, Cenvat Credit cannot be denied to the Assessee at all

unless there is a specific exclusion. This is due to the wide interpretation given to the phrase "in relation to" by the various Courts/Tribunal including the Hon'ble Supreme Court in a catena of judgments.

4.2 He further submits that even if the activity is not directly connected with the manufacturing activity, the same will be covered under the phrase 'input service', as long as it has some nexus to the manufacturing activity and the business of the Assessee. He further submits that Cenvat Credit of service tax availed by the Assessee in regard to the services in issue and the payment made by the Assessee for the same cannot be disallowed at all, as all the expenses incurred in this regard have gone into the pricing of two wheelers viz. Motor-cycles, Scooters and parts thereof manufactured by the Assessee in their factory.

4.3 He further submits that the burden of service tax on the input services will be borne ultimately by the consumer and not by any intermediary i.e. manufacturer or service provider. He also submits that any input service that forms part of the value of the final product should be eligible for the benefit of Cenvat Credit as held by Hon'ble Bombay High Court in the case of **Coca Cola India Pvt. Ltd V/s. CCE, Pune-III [2009 (15) STR 657]**.

4.4 He further submits that all the input services involved in the present case have been held as 'input services' and the Cenvat Credit thereof is admissible by various forums i.e. Departmental Authorities, the Tribunal, the High Courts and the Supreme Court. He also

submits that in the Assessee's own case for the different period, this bench of the Tribunal has held that impugned input services fall within the definition of 'input services' under Rule 2(l) of the CCR, 2004 and Cenvat Credit is admissible to the Assessee.

4.5 In support of his submissions, the learned Counsel places reliance on the following case-laws with regard to each input service:

(1) Freight and Clearing on Export –

- **Order-in-Original No. 29 to 33/AC/Demand/Div-Rewari/2023-24 dated 27.05.2023** passed by Assistant Commissioner, Rewari Division in Assessee's own case
- **Mahindra Reva Electric Vehicles (P) Ltd. Vs. CCE & ST, Bangalore [2017 (3) G.S.T.L. 75 (Tri. - Bang.)]**
- **Commissioner Vs. Dynamic Industries Ltd., [2014 35 STR 674]**
- **CCE, Ahmedabad Vs. Fine Care Biosystems [2009 16 STR 701 (Tri. - Ahmd.)]**
- **CCE, Rajkot Vs. Adani Pharmachem P. Ltd. [2008 (12) S.T.R. 593 (Tri. - Ahmd.)]**
- **CCE, Madurai Vs. Stangl Pickles & Preserves [2011 (22) S.T.R. 396 (Tri. - Chennai)]**
- **Modern Petrofils Vs. CCE, Vadodara [2010 (253) E.L.T. 609 (Tri. - Ahmd.)]**
- **Commissioner, LTU, Chennai Vs. EID Parry India Ltd. [2016 (44) S.T.R 144 (Tri.- Chennai)]**
- **ABB Ltd. Vs. CCE & ST, Bangalore [2009 (15) STR 23 (Tri.- LB)]**
- **Aquapharm Chemicals Pvt. Ltd Vs. CCE [2014 (35) STR 113]**
- **Stovec Industries Ltd. Vs. CCE, Ahmedabad [2014 (33) STR 155]**
- **CCE, Chennai-II Vs. Lucas TVS Ltd. [2016 (43) STR 418]**
- **Ultratech Cement Ltd. Vs. CCE [2014 (307) ELT 3]**
- **Circular No.988/12/2014-CX dated 20.10.2014**
- **Circular No. 999/6/2015-CX dated 28.02.2015**

(2) Construction Service –

- **Final Order Nos. 60303-60316/2024 dated 06.06.2024** passed by CESTAT Chandigarh in Assessee's own case
- **Order-in-Appeal No. 348-349/MA/GGN/2009 dated 17.11.2009** passed by Commissioner (Appeals), Delhi-III, Gurgaon in Assessee's own case
- **Order-in-Original No.: 29 to 33/AC/Demand/Div-Rewari/2023-24 dated 27.05.2023** passed by Assistant Commissioner, Rewari Division in Assessee's own case
- **CCE, Delhi-III Vs. Bellsonica Auto Components India P. Ltd. [2015 (40) STR 41 (P & H)]**
- **M/s Rico Auto Industries Ltd. Vs. CCE, Delhi-III, [Final Order Nos. 60130-60131/2023 dated 12.05.2023 (CESTAT Chandigarh)]**
- **M/s NGK Spark Plugs India Private Limited Vs. CCE, Delhi-III [Final Order No. 60371/2023 dated 12.09.2023 (CESTAT Chandigarh)]**
- **M/s Keihin Fie Private Limited Vs. CCE, Delhi-III [Final Order Nos. 60457-60461/2023 dated 29.09.2023 (CESTAT Chandigarh)]**
- **Hi-Tech Power & Steel Ltd. Vs. CCE [2014 (34) STR 276]**
- **Ion Exchange (I) Ltd. Vs Commr of CE, Customs and ST, Surat-II [2018 (12) G.S.T.L. 302 (Tri. - Ahmd.)]**
- **Commissioner of Central Excise, Customs & Service Tax, BBSR. Vs. M/s Infosys Technologies Ltd. [Excise Appeal No. 390 of 2012 (CESTAT Kolkata)]**
- **Bhagwati Power & Steels Ltd. Vs. Commissioner of CGST, Customs & Central Excise, Raipur [Excise Appeal No. 50001 of 2023 (CESTAT New Delhi)]**
- **Infosys Ltd. Vs. Commissioner of Service Tax, Bangalore [2015 (37) STR 862]**
- **Commissioner of C. Ex. & Service Tax (LTU) Vs. Lupin Ltd. [2012 (285) ELT 221]**
- **Castrol India Ltd. Vs. CCE, Vapi [2013 (291) ELT 469]**
- **M/s General Motors India P. Ltd. [Excise Appeal No. 11124 of 2015]**
- **Satyam Auto Components Ltd. Vs. CCE [2014 (34) STR 68]**

(3) Insurance/Mediclaim for Staff –

- **Toyo Engineering India Ltd. Vs. Commissioner of Service Tax, Mumbai-II [Appeal No. ST/90153/2014]**

- **PTC Software (India) Pvt. Ltd. Vs. CCE, Pune-III [2014 (35) S.T.R. 632 (Tri. - Mumbai)]**
- **Ramboll Imisoft Pvt. Ltd. Vs. Commr. of Cus., C. Ex. & S.T., Hyderabad-II [2017 (47) S.T.R. 61 (Tri. - Hyd.)]**
- **Satyam Computer Ltd. Vs. Commissioner of Central Tax, Hyderabad-II [Service Tax Appeal No. 1036 of 2009]**
- **Prism Cement Ltd. Vs. CCE, Bhopal [2019 (369) E.L.T. 1205 (Tri. - Del.)]**
- **Commissioner of Service Tax, Bangalore Vs. Team Lease Services (P.) Ltd. [2014 36 STR 543]**
- **CCE, Bangalore-III Vs. Stanzen Toyotetsu India (P.) Ltd., [2011 23 STR 444]**
- **Union of India Vs. Raipur Rotocast Ltd. [2015 37 STR 978]**
- **Millipore India Ltd. v. CCE [2009] 22 STR 536 (Tri. Bang.)]**
- **Samruddhi Cement Ltd. Vs. CCE, Jaipur-II [2014 (34) STR 592 (Tri- Delhi)**
- **Commissioner of CGST, Delhi East Vs. Essjay Ericsson Pvt. Ltd. [(2024) 22 Centax 414 (Del.)]**
- **Commr. of Central Tax & C. Ex., Mumbai Vs. AXIX Bank Ltd. [2019 (369) E.L.T. 583 (Bom.)]**

(4) Works Contract Service –

- **Final Order Nos. 60303-60316/2024 dated 06.06.2024** passed by CESTAT Chandigarh in Assessee's own case
- **Final Order No. 60849/2025 dated 11.07.2025** passed by CESTAT Chandigarh in Assessee's own case
- **Final Order No. 60883-60884/2025 dated 22.07.2025** passed by CESTAT Chandigarh in Assessee's own case
- **Order-in-Original No. 29 to 33/AC/Demand/Div-Rewari/2023-24 dated 27.05.2023** passed by Assistant Commissioner, Rewari Division in Assessee's own case
- **WM Global Sourcing India Pvt. Ltd. Vs. Commissioner of Central Tax, Bengaluru East [2022 (56) G.S.T.L. 411 (Tri. - Bang.)]**
- **Honda Motorcycle & Scooter (I) Pvt. Ltd. Vs. Commr. Of c. Ex., Delhi-III [2016 (45) S.T.R. 397]**
- **Alliance Global Services IT India (P.) Ltd. Vs. Commissioner [2016 (44) S.T.R. 113]**

- **Mahindra & Mahindra Ltd. Vs. Commissioner of Central Excise, Hyderabad, [2016 (45) S.T.R. 92]**
- **Devraj Luxury Hotels Pvt. Ltd. Vs. Commr. of C. EX. & CGST, Jaipur [2022 (67) G.S.T.L. 76]**
- **Rearden Commerce India (P.) Ltd. Vs. Commissioner of Service Tax [2016 (54) GSTL 332]**
- **Lemon Tree Hotel (Cyber Hills Developers (P.) Ltd.) Vs. Commissioner of Customs & Central Excise, Hyderabad-IV [2017 (63) GSTL 364]**
- **KCP Ltd. Vs. Commissioner of Central Excise, Guntur [2014 (33) STR 598]**

(5) Mandap Keeper's Service –

- **Final Order Nos. 60303-60316/2024 dated 06.06.2024** passed by CESTAT Chandigarh in Assessee's own case
- **Final Order No. 60849/2025 dated 11.07.2025** passed by CESTAT Chandigarh in Assessee's own case
- **Final Order No. 60883-60884/2025 dated 22.07.2025** passed by CESTAT Chandigarh in Assessee's own case
- **Order-in-Original No. 29 to 33/AC/Demand/Div-Rewari/2023-24 dated 27.05.2023** passed by Assistant Commissioner, Rewari Division in Assessee's own case
- **Omega Healthcare Management Services Pvt. Ltd. Vs. Commissioner of Central Tax, Bengaluru East [2022 (67) G.S.T.L. 588 (Tri. - Bang.)]**
- **Commissioner of Central Excise, Delhi-III Vs. Maruti Suzuki India Ltd [Punjab and Haryana High Court] – [MANU/PH/2055/2016 :: 2017 (49) STR 261]**
- **Commissioner of S.T., Mumbai-VI Vs. DBOI Global Services P. Ltd. [2019 (20) G.S.T.L. 351]**
- **Accenture Services (P.) Ltd. Vs. Commissioner of Service Tax, Mumbai II, [2015] 63 taxmann.com 235 (Mumbai - CESTAT)]**
- **Jaypee Rewa Plant Vs. CCE [2009 (16) STR 707]**

(6) Interior Decorator's Service –

- **Final Order Nos. 60303-60316/2024 dated 06.06.2024** passed by CESTAT Chandigarh in Assessee's own case
- **Final Order No. 60849/2025 dated 11.07.2025** passed by CESTAT Chandigarh in Assessee's own case

- **Final Order No. 60883-60884/2025 dated 22.07.2025** passed by CESTAT Chandigarh in Assessee's own case
- **Order-in-Original No. 29 to 33/AC/Demand/Div-Rewari/2023-24 dated 27.05.2023** passed by Assistant Commissioner, Rewari Division in Assessee's own case
- **Bharat Fritz Werner Ltd. vs. Commissioner of C. Ex., Bangalore [2011 (22) S.T.R. 429 (Tri.-Bang.)]**
- **Commissioner of Service Tax, Ahmedabad Vs. Lambda Therapeutic Research Ltd. [2014 (43) GSTL 333]**
- **Commissioner of Central Excise and Service Tax Vs. Lupin Ltd. [2012 (28) STR 291]**
- **Commissioner of C. EX., Ahmedabad-II Vs. Cadila Healthcare Ltd. [2013 (30) S.T.R. 3]**
- **Coca-Cola India Pvt. Ltd. Vs. CCE [2009 (15) STR 657]**

(7) Club or Association Service –

- **Final Order Nos. 60303-60316/2024 dated 06.06.2024** passed by CESTAT Chandigarh in Assessee's own case
- **Final Order No. 60883-60884/2025 dated 22.07.2025** passed by CESTAT Chandigarh in Assessee's own case
- **Order-in-Original No. 29 to 33/AC/Demand/Div-Rewari/2023-24 dated 27.05.2023** passed by Assistant Commissioner, Rewari Division in Assessee's own case
- **Fidelity Business Services India (P.) Ltd. Vs. Commissioner of Central Tax, Bengaluru East [2021 (50) G.S.T.L. 315 (Tri. - Bang.)]**
- **Pam Pharma. & Allied Machinery Co. P. Ltd. Vs. C.C.E., Mumbai-V [2016 (42) S.T.R. 757]**
- **Chevron Phillips Chemicals India Pvt. Ltd. Vs Commr. of CGST & C. EX., Mumbai East [2021 (53) G.S.T.L. 268]**
- **ITC Ltd. Vs. Commissioner of Central Excise, Kolkata-VI [2018 (12) G.S.T.L. 182 (Tri. - Kolkata)]**
- **Warburg Pincus India Pvt. Ltd. Vs. Commissioner of Service Tax, Mumbai [2018 (364) E.L.T. 159 (Tri. - Mumbai)]**
- **Commissioner of Central Excise, Pune-III Vs. Zensar Technologies Ltd., [2016 (42) STR 570]**

(8) Photography Service –

- **Final Order Nos. 60303-60316/2024 dated 06.06.2024** passed by CESTAT Chandigarh in Assessee's own case

- **Final Order No. 60849/2025 dated 11.07.2025** passed by CESTAT Chandigarh in Assessee's own case
- **Final Order No. 60883-60884/2025 dated 22.07.2025** passed by CESTAT Chandigarh in Assessee's own case
- **Order-in-Original No. 29 to 33/AC/Demand/Div-Rewari/2023-24 dated 27.05.2023** passed by Assistant Commissioner, Rewari Division in Assessee's own case
- **Fidelity Business Services India (P.) Ltd. Vs. Commissioner of Central Tax, Bengaluru East [2021 (50) G.S.T.L. 315 (Tri. - Bang.)]**
- **Sarita Handa Exports (P) Ltd. Vs. Commissioner of C. EX., Gurgaon-II [2016 (44) S.T.R. 654 (Tri. - Chan.)]**
- **Microsoft Global Services Center (I) Pvt. Ltd. Vs Commr of Cus., C. EX. & S.T., Hyderabad-IV [2021 (44) G.S.T.L. 264]**
- **Honda Motorcycle & Scooter (I) Pvt. Ltd. Vs. Commr. of C. Ex., Delhi-III [2016 (45) S.T.R. 397]**
- **Cadmach Machinery Co. (P) Ltd. Vs. Commr. of C. Ex., Ahmedabad [2013 (31) S.T.R. 33 (Tri. - Ahmd.)]**
- **Commissioner of Central Excise, Jaipur-II Vs. J.K. Cement Works [2009 (14) S.T.R. 538 (Tri. - Del.)]**
- **Toyota Kirloskar Motor Pvt. Ltd. Vs. CCE [2011 (24) STR 645]**
- **Coca Cola India Pvt. Ltd Vs. CCE [2009(15) STR 657]**

(9) Asset Portfolio & Fund Management –

- **Final Order Nos. 60303-60316/2024 dated 06.06.2024** passed by CESTAT Chandigarh in Assessee's own case
- **Stay Order No. 53586/2014 dated 23.09.2014** passed by CESTAT New Delhi in Assessee's own case
- **RMZ Infotech Pvt. Ltd. Vs. Commr. of Central Tax, Bengaluru East [2022 (64) G.S.T.L. 599]**
- **GMR Infrastructure Ltd. Vs. Commissioner of Central Excise & Service Tax [Service Tax Appeal Nos. 21325-21326 of 2016]**
- **Commissioner of Central Excise, Delhi-III Vs. Fiamm Minda Automotive Ltd. [2016 (55) GSTL 270]**
- **Semco Electric Pvt. Ltd. Vs. CCE [2012 (276) ELT 94]**
- **Ahmednagar Forging Ltd. Vs. CCE [2011 (23) STR 261]**
- **Commr. of C. Ex., Cus. & S.T., Visakhapatnam-I Vs. GMR Industries Ltd. [2015 (38) S.T.R. 509]**

- **Electronic Arts Games India Pvt. Ltd. Vs. C.C., C. EX. & S.T., Hyderabad [2017 (3) G.S.T.L. 149]**
- **Commissioner of Central Excise & Service Tax, Surat Vs. Haubach Colour (P.) Ltd. [2016 (53) GSTL 334]**
- **Usha Martin Limited Vs. Commissioner of C. Ex. & S.T., Ludhiana [2020 (37) G.S.T.L. 220]**
- **Cross Tab Marketing Services Pvt. Ltd. Vs. Commr. of CGST, Mumbai East [2021 (55) G.S.T.L. 29]**
- **Commr. of C. Ex., Nagpur Vs. Indorama Synthetics (I) Ltd. [2009 (16) S.T.R. 410]**
- **Commr. of C. Ex. & Cus., Guntur Vs. Madhu Steels [2009 (14) S.T.R. 798]**

(10) Repairing Motor Vehicle –

- **Final Order Nos. 60303-60316/2024 dated 06.06.2024** passed by CESTAT Chandigarh in Assessee's own case
- **Final Order No. 60883-60884/2025 dated 22.07.2025** passed by CESTAT Chandigarh in Assessee's own case
- **Bharat Fritz Werner Ltd. vs. Commissioner of C. Ex., Bangalore [2011 (22) S.T.R. 429 (Tri.-Bang.)]**
- **CCE, Jaipur Vs. J.K. Cement Works [2009 (14) STR 538]**
- **Cadmach Machinery Co. (P) Ltd. Vs. CCE [2013 (31) STR 33]**
- **CCE vs. CCL Products (India) Ltd. [2009 (16) STR 305]**
- **Dr. Reddy's Lab Ltd. Vs. CCE [2010 (19) STR 71]**
- **J.K. Sugar Ltd. Vs. CCE, Meerut-II, [2011 (31) STR 128]**

(11) Manpower Supply for Canteen Service –

- **Order-in-Original No. 29 to 33/AC/Demand/Div-Rewari/2023-24 dated 27.05.2023** passed by Assistant Commissioner, Rewari Division in Assessee's own case
- **Nirma Ltd. Vs. Commissioner of Central Excise & Service Tax, Vadodara -I [2013 (32) STR 622]**
- **M/s NGK Spark Plugs India Private Limited Vs. Commissioner of Central Excise, Delhi-III [Excise Appeal No. 55978 of 2013 (CESTAT Chandigarh)]**
- **Commissioner of Central Excise, Ahmedabad-I Vs. Ferromatik Milacron India Ltd. [2011 (21) STR 8 (Gujarat)]**

- **Commissioner of Central Excise, Coimbatore Vs. Pricol, [2018 (16) G.S.T.L. 187 (Mad.)]**
- **Commissioner of Central Excise, Bangalore-I Vs. IFB Industries Ltd [2012] 34 STR 312 (Karnataka)]**
- **Commissioner of Central Excise, Chennai II Vs. Britannia Industries Ltd. [2015 (52) GSTL 1111 (Madras)]**
- **Commissioner of Central Excise, Chennai-III CVs. Visteon Powertrain Control Systems (P.) Ltd. [2015 (51) GSTL 455 (Madras)]**
- **Commissioner of Central Excise, Chennai-III Vs. Bharath Heavy Electricals Ltd. [2016 (55) GST 13 (Madras)]**
- **Commr. of C. Ex. & S. T., LTU, Bangalore Vs. ACE Designers Ltd. [2012 (26) S.T.R. 193 (Kar.)]**
- **Commissioner of Central Excise, Bangalore-I Vs. Bell Ceramics Ltd. [2012 (25) S.T.R. 428 (Kar.)]**
- **Commissioner of Central Excise, Udaipur Vs. Manglam Cement Ltd., [2018 (9) G.S.T.L. 17 (Raj.)]**
- **Commr. of C. EX., Bangalore-III Vs. Stanzen Toyotetsu India (P) Ltd. [2011 (23) S.T.R. 444 (Kar.)]**
- **Commissioner of C. EX., Nagpur Vs. Ultratech Cement Ltd. [2010 (20) S.T.R. 577 (Bom.)]**
- **CCE, Mumbai vs. M/s GTC Industries Ltd [2008 (12) STR 468 (Tri-LB)]**
- **My Home Industries Ltd. Vs. Commissioner of Central Excise, Customs & Service Tax, Hyderabad [CESTAT Hyderabad in Appeal No. E/30214/2016]**

(12) Architect Service -

- **Final Order Nos. 60303-60316/2024 dated 06.06.2024** passed by CESTAT Chandigarh in Assessee's own case
- **Final Order No. 60849/2025 dated 11.07.2025** passed by CESTAT Chandigarh in Assessee's own case
- **Final Order No. 60883-60884/2025 dated 22.07.2025** passed by CESTAT Chandigarh in Assessee's own case
- **Order-in-Original No. 29 to 33/AC/Demand/Div-Rewari/2023-24 dated 27.05.2023** passed by Assistant Commissioner, Rewari Division in Assessee's own case
- **Bharat Fritz Werner Ltd. vs. Commissioner of C. Ex., Bangalore [2011 (22) S.T.R. 429 (Tri.-Bang.)]**
- **Nvidia Graphics Pvt Ltd Vs. Commissioner of Service Tax, Bangalore [2016 SCC OnLine CESTAT 4508]**

- **Godawari Power & Ispat Ltd. Vs. CCE [2018 SCC OnLine CESTAT 3596]**
- **Pepsico India Holdings Pvt. Ltd. Vs. Commissioner of Central Excise, Bangalore [2011 (24) STR 491 (Tri. Bang.)]**
- **Maruti Suzuki India Ltd. Vs. Commissioner of C. Ex., Delhi-III [2017 (47) STR 273]**
- **J.P Morgan Services (I) Pvt. Ltd. Vs. Commissioner of S.T. Mumbai [2016 (42) STR 196]**
- **Commissioner of Central Excise and Service Tax Vs. Lupin Ltd. [2012 (28) STR 291 (Tri. Mumbai)]**

(13) Outdoor Catering Service –

- **Final Order Nos. 60303-60316/2024 dated 06.06.2024** passed by CESTAT Chandigarh in Assessee's own case
- **Final Order No. 60849/2025 dated 11.07.2025** passed by CESTAT Chandigarh in Assessee's own case
- **Final Order No. 60883-60884/2025 dated 22.07.2025** passed by CESTAT Chandigarh in Assessee's own case
- **Order-in-Original No. 29 to 33/AC/Demand/Div-Rewari/2023-24 dated 27.05.2023** passed by Assistant Commissioner, Rewari Division in Assessee's own case
- **Palmtech Institutions India (P.) Ltd. Vs. Commissioner of Central Excise & Service Tax, Jaipur [2015 (38) STR 54]**
- **Commissioner of Central Excise Vs. HCL Technologies [2015 (37) STR 716]**
- **Manhattan Associates (India) Development Centre (P.) Ltd. Vs. Commissioner of Service Tax, [2015 (52) GSTL 1032]**

(14) Repair and Maintenance Service of Motor Vehicle or After

Sale Service –

- **Final Order Nos. 60303-60316/2024 dated 06.06.2024** passed by CESTAT Chandigarh in Assessee's own case
- **Bharat Fritz Werner Ltd. vs. Commissioner of C. Ex., Bangalore [2011 (22) S.T.R. 429 (Tri.-Bang.)]**
- **CCE, Jaipur Vs. J.K. Cement Works [2009 (14) STR 538]**
- **Cadmach Machinery Co. (P) Ltd. Vs. CCE [2013 (31) STR 33]**
- **CCE vs. CCL Products (India) Ltd. [2009 (16) STR 305]**

- **Dr. Reddy's Lab Ltd. Vs. CCE [2010 (19) STR 71]**
- **J.K. Sugar Ltd. Vs. CCE, Meerut-II, [2011 (31) STR 128]**

4.6 The learned Counsel further submits that the SCNs issued by the department are vague as the same do not give any reasons/grounds as to why Cenvat Credit availed on the aforementioned services are liable to be disallowed. He also submits that it is settled law that SCN is the foundation on which the department has to build up its case and if the allegations are not specific and on the contrary vague, it would be sufficient to hold that Assessee was not given proper opportunity to meet the allegations in the SCN as held by Hon'ble Apex Court in the cases of **CCE Vs. Brindavan Beverages (P) Ltd [2007 (213) ELT 487]** and **CCE Vs. Ballarpur Industries Ltd [2007 (215) ELT 489]**. He further submits that the SCNs issued to the Assessee are completely based upon the Audit conducted by the Audit Wing of the department and no independent investigation has been conducted before issuance of the SCNs making them non-maintainable in law, as held by the Tribunal in the case of **Swastik Tin Works Vs. CCE, Kanpur [1986 (25) ELT 798]**. He also submits that before issuance of a SCN, the Commissioner has to be fully satisfied that the case is maintainable against the Assessee, and it is not that a SCN has to be issued mechanically merely because Audit has pointed out the same as held by the Tribunal in the case of **Kirloskar Pneumatic Co. Ltd Vs. CCE [2011 (22) STR 121]**.

4.7 He further submits that the department was well aware that Assessee was availing Cenvat Credit on the subject input services

since six SCNs for the period 2004-05 to 2011-12 have been earlier issued and adjudicated by the Commissioner of Central Excise, Delhi. Therefore, the allegation made in the present SCNs that the Assessee has suppressed the facts with an intent to evade payment of duty is completely bad in law in view of the judgment passed by the Hon'ble Supreme Court in the case of **Nizam Sugar Factory Vs. Collector of Central Excise, A.P. [2006 (197) E.L.T. 465 (S.C.)]**. Thus, in the absence of any fraud or collusion or suppression, the penalty provisions cannot be invoked. In this regard, he relies on the following decisions:

- **Hindustan Steel Vs. State of Orissa [1970 (25) STC 211]**
- **I.O.C. Limited Vs. Union of India [2005 (186) ELT 271 (Guj)]**
- **Dhampur Sugar Mills Limited Vs. Commissioner of C. Ex., Meerut-II [2017 (49) S.T.R. 581 (Tri.-All.)]**

5. On the other hand, the learned Authorized Representative for the Revenue reiterates the findings of the impugned order.

6. After considering the submissions made by both the parties and perusal of the material on record and the various case-laws relied upon by the Assessee, we find that the issue involved in the present appeals is no more *res integra* and has been settled by various Courts/Tribunal including this bench of the Tribunal in the Assessee's own case for the different period as cited supra.

7. We have examined the definition of 'input service' provided under Rule 2(I) of CCR, 2004 prior and post 01.04.2011 and after considering the definition, we find that the phrase "input service" is

divided in to two parts. The first part gives the specific meaning and the second part gives the inclusive meaning for the same. It has been consistently held by various Courts in various decisions that the 'input service' provided under Rule 2(l) has the widest possible scope & ambit and covers all services which have even an indirect connection with the manufacturing process/output services.

8. We also find that this Tribunal in the Assessee's own case, vide **Final Order Nos. 60303-60316/2024 dated 06.06.2024**, has allowed the Cenvat Credit to the Assessee on most of the impugned input services involved in the instant case also. Similarly, vide **Final Order No. 60849/2025 dated 11.07.2025**, this Tribunal has allowed the Cenvat Credit on some of the impugned input services involved in the present case also.

9. Further, as regards the Insurance/Mediclaim for Staff, we may rely upon the decision of the Hon'ble Bombay High Court in the case of **Commissioner of Central Tax & Central Excise, Mumbai vs. AXIX Bank Ltd [2019 (369) ELT 583 (Bom.)]** wherein the Cenvat Credit on medical insurance has been allowed.

10. Keeping in view the ratios of the above cited decisions, including the decision of this Tribunal in the Assessee's own case, we are of the considering opinion that the impugned order denying the Cenvat Credit on various input services, is not sustainable in law and therefore, we set the same and allow the appeals of the Assessee.

❖ **Now, we take up the appeal (viz. E/60604/2013) filed by the Revenue.**

11. We find that the learned Commissioner has allowed the Cenvat Credit on 'Manpower Supply for Canteen Services' on the ground that the Assessee has to provide the canteen services as they have more than 250 workers in their factory and under the provisions of Factories Act, 1948, the Manpower Supply for managing/preparing canteen services are mandatory requirement by the Assessee. The only argument of the learned Authorized Representative for the Revenue is that the said service does not fall within the definition of 'input service' as provided under Rule 2(I) of CCR, 2004. The learned Authorized Representative has submitted that the impugned order, relying upon the decision of Larger Bench of the Tribunal in the case of **CCE, Mumbai vs. M/s GTC Industries Ltd [2008 (12) STR 468 (Tri. LB)]** is not a correct appreciation of law laid down by the Larger Bench of Tribunal. We find that the learned Commissioner has rightly relied upon the said decision of the Larger Bench of Tribunal. In the said case, the Larger Bench of Tribunal has held that "Expenses towards canteen and provision of subsidized canteen forms part of cost of production as evident from para 4.1 of CAS-4 – Mandatory on part of factories to provide canteen facility and failure attracts prosecution and penalty under Section 92 of the Factories Act, 1948." We also find that the learned Commissioner has rightly held that the 'Manpower Supply for Canteen Service' falls within the definition of 'input service' in view of other decisions of the Tribunal where the definition of 'input service' under Rule 2(I) of CCR, 2004

has been given very wide interpretation holding that any service in relation to manufacture would fall within the definition of 'input service'. In view of this, we do not find any infirmity in the finding of the learned Commissioner allowing the Cenvat Credit on this service and accordingly, the appeal filed by the Revenue does not have any force and therefore, we dismiss the same.

❖ **Result:**

- The appeals (E/60153 to 60159/2013) filed by the Assessee are allowed.
- The appeal (E/60604/2013) filed by the Revenue is dismissed.

(Order pronounced in the open court on 26/05/2026)

(S. S. GARG)
MEMBER (JUDICIAL)

(P. ANJANI KUMAR)
MEMBER (TECHNICAL)