IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CEA No. 66 of 2011 (O & M)
Date of Decision:- 12.05.2015

Commissioner of Central Excise Commissionerate, Ludhiana
.....Appellant(s)

vs.

M/s. Ambika Forgings, Jalandhar .....Respondent(s)

CORAM:- HON'BLE MR. JUSTICE S.J. VAZIFDAR, ACTING CHIEF JUSTICE

HON'BLE MR. JUSTICE G.S.SANDHAWALIA

Present:- Ms. Ranjana Shahi, Advocate,
for the appellant.

Mr. Sudhir Malhotra, Advocate,
for the respondent.

S.J. VAZIFDAR, A.C.J. (Oral)

The appeal is admitted on the following substantial question of law:-

> *"Whether the Hon'ble CESTAT was correct in holding that the respondent is entitled to avail the CENVAT Credit on the services provided by "overseas commission agents" (provided in relation to canvassing and procuring of orders) as input services despite the fact that the services of "overseas commission agents" are post removal services and do not fall under the ambit of the definition of "input service" given under Rule 2(1) of Cenvat Credit Rules, 2004, which defines "input services" as the services used in or in relation to the manufacture or clearance of final products from the place of removal?"*

The matter is covered against the appellant by the judgment of the Division Bench of this Court dated 20.07.2011 in the case of

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Commissioner of Central Excise, Ludhiana vs. Ambika Overseas, 2012 (25) STR 348.

Counsel for the appellant stated that the revenue did not challenge that judgment as low revenue was involved. The judgment is, however, in any event, binding on us.

In the circumstances, the question of law is answered against the appellant. The appeal is, therefore, dismissed.

There shall be no order as to costs.

(S.J. VAZIFDAR)
ACTING CHIEF JUSTICE

(G.S. SANDHAWALIA)
JUDGE

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