IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
CENTRAL EXCISE APPEAL NO.11 OF 2015
...
The Commissioner of Service Tax ...Appellant
v/s.
Birla Sun Life Insurance Co. Ltd. ...Respondent
...
Mr.Jitendra B. Mishra for the Appellant.
Mr.Prakash Shah with Mr.Jas Sanghavi i/b M/s.PDS Legal for the Respondent.
...

CORAM : S.C.DHARMADHIKARI &
A.A. SAYED, JJ.
DATED : 14 MARCH 2016

P.C.:

Having heard both Mr.Mishra and Mr.Shah and finding that similar question and arising out of the Tribunal has already been admitted as a substantial question of law, we pass the following order:-

O R D E R

1. The Appeal is admitted on the following substantial question of law:-

> *"Whether the assessee is eligible to utilize the CENVAT credit availed on input services viz. Telephone, Courier etc. towards payment of service tax on `agency commission' falling under the category of services namely `insurance auxiliary services'?"*

2. Mr.Shah appearing for the Assessee waives service. To be heard alongwith Central Excise Appeal No.225 of 2014.

(A.A. SAYED, J.) **(S.C.DHARMADHIKARI,J.)**