

**2012 (25) S.T.R. 428 (Kar.)**

IN THE HIGH COURT OF KARNATAKA AT BANGALORE

**N. Kumar and Ravi Malimath, JJ.**

**COMMISSIONER OF CENTRAL EXCISE, BANGALORE-I**

*Versus*

**BELL CERAMICS LTD.**

*C.E.A. No. 114 of 2010, decided on 15-9-2011*

**CASE CITED**

Commissioner v. Stanzen Toyotetsu India Pvt. Ltd. — 2011 (23) S.T.R. 444  
(Kar.) — *Followed*.....

REPRESENTED BY : Shri K.N. Mohan, Advocate, for the Appellant.

Shri K.S. Ravishankar, Advocate, for the Respondent.

**[Judgment per : N. Kumar J.]**. - The Revenue is before this Court in the appeal challenging the order passed by the Tribunal [2011 (21) S.T.R. 417 (Tribunal)], which has held that the Service tax paid by the assessee under a rent-a-cab service and outdoor catering service, to respectively transport its employees to the factory and back and to provide food for them fall under the input services entitled to credit.

**2.** The said question arose for consideration before this Court in the case of *Commissioner of Central Excise, Bangalore-III, Commissionerate v. Stanzen Toyotetsu India (P.) Ltd.*, reported in 2011 (32) STT 244/12 taxmann.com 101 (Kar.) = 2011 (23) S.T.R. 444 (Kar.). It was held that any service used by the manufacturer whether directly or indirectly in or in relation to the manufacture of final products constitutes input service. The catering service, rent-a-cab and transportation services and the tax paid on the said services are stated as input services. In that view of the matter, the substantial question of law framed in this appeal is answered in favour of the assessee and against the revenue.

**3.** Appeal stands dismissed.

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