

2014 (3) ECS (177) (Tri - Del.)

In The Customs, Excise & Service Tax Appellate Tribunal  
West Block No. 2, R.K. Puram, New Delhi-110066  
Court - II

**M/S. PARAMOUNT COMMUNICATION LTD.**

*Vs.*

**C.C.E., JAIPUR-I**

**Date of Hearing: 09.04.2014**

Appeal Nor/357/2012-EX[SM]

[Arising out of Order-in-Appeal No.291(AKJ)CE/JPR-I/2011, dated  
28.12.2011 passed by C.C.E.(Appeals), Jaipur-I]

Appearance:

Ms. Rinki Arora, Advocate

Shri Govind Dixit, DR

For the Appellant

For the Respondent

**CORAM:**

**Hon'ble Mr.D.N.Panda, Judicial Member**

*Final Order No. 51666/2014 dated: 09.04.2014*

**“There is no evidence on record to show that these services were meant for workers while discharging the statutory obligation Nothing could be explained as to whether premium paid and transport facilities provided were to discharge any statutory obligation.”**

**Per: D.N. Panda:**

Ld. Counsel for the appellant submits that the service tax paid on the services availed from insurance company and also the transporter was denied as CENVAT credit. There is no evidence on record to show that these services were meant for workers while discharging the statutory obligation Nothing could be explained as to whether premium paid and transport facilities provided were to discharge any statutory obligation. In the absence of evidences, there cannot be presumption that the facilities were provided to the workers in terms of law.

Accordingly, the appeal is dismissed.

(Dictated and pronounced in Open Court)