Principal Commissioner of Central Excise, Kolkata-IV v. Himadri Speciality Chemical Limited

Calcutta High Court | CEXA No. 04 of 2022 | 27 September 2022

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Case metadata

Forum: Calcutta High Court
Case: CEXA No. 04 of 2022
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Material background

The Revenue challenged CENVAT credit of service tax paid on commission / consignment-stockist services used by the manufacturer. The agreements involved functions extending beyond a bare sale, including warehousing, distribution and sales-promotion activity.

The dispute turned on the scope of 'input service' and the effect of the explanation inserted in 2016 concerning sales promotion by commission agents.

Decision / legal effect recorded

The High Court held the credit admissible and treated the 2016 explanation as clarificatory / retrospective in the context considered by the Court.

The Revenue's appeal was dismissed, with the Court noting earlier authorities supporting the assessee's position.

Source and limitation note

Secondary readable judgment record prepared from complete reported High Court text because the original uploaded PDF could not be packaged reliably.

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