

Petition(s) for Special Leave to Appeal (C) No(s). 17903-17904/2021

(Arising out of impugned final judgment and order dated 21-04-2021 in CEA No. 36/2018 21-04-2021 in CEA No. 7/2019 passed by the High Court Of Karnataka At Bengaluru)

TOYOTA KIRLOSKAR MOTOR PRIVATE LIMITED Petitioner(s)

VERSUS

THE COMMISSIONER OF CENTRAL TAX Respondent(s)

(FOR ADMISSION and I.R.)

Date : 18-11-2021 These petitions were called on for hearing today.

CORAM : HON'BLE MR. JUSTICE M.R. SHAH
HON'BLE MRS. JUSTICE B.V. NAGARATHNA

For Petitioner(s) Mr. V. Sridharan, Sr. Adv.
Mr. Aditya Bhattacharya, Adv.
Ms. Apeksha Mehta, Adv.
Ms. Mounica Kasturi, Adv.
Mr. Akash Pratap Singh, Adv.
Ms. Charanya Lakshmikumar, AOR

For Respondent(s)

UPON hearing the counsel the Court made the following
O R D E R

We have heard Mr. V. Sridharan, learned Senior Counsel appearing for the petitioner.

The statutory provision - Rule 2(1) defining "Input Service" post 01.04.2011 is very clear and the out-door catering services when such services are used primarily for personal use or consumption of any employee is held to be excluded from the definition of "Input Service".

In that view of the matter, it cannot be said that the High Court has committed any error in denying the input tax credit and holding that such a service is excluded from input service.

We are in complete agreement with the view taken by the High Court. Hence, the Special Leave Petitions stand dismissed.

(R. NATARAJAN)
ASTT. REGISTRAR-cum-PS

(NISHA TRIPATHI)
BRANCH OFFICER