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### Cenvat credit

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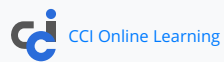
Prakash (Lawyer) 26 January 2008

A manufacturing unit appoint several consignment agents in many states, send stocks to them, they sale the goods, collect the sale proceedings and send sale amount to the manufacturer after deducting his consignment commission along with service tax paid by him.

Qu.(1): Whether manufacturer avail Cenvat Credit of service tax paid by his consignment agent and utilise the same for paying central excise duty on his finished goods?

Qu.(2): if yes, What are eligible documents for claiming cenvat credit?

Qu.(3): whether any case law on this topic?



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••• [Vijay K. Agrawal](#) (Service) [🕒 30 January 2008](#)

Yes Manufacturer will avail cenvat credit on service tax paid by consignment agent. 1. Document required- Invoice having all prescribed particular in the name of manufacturer. 2. this is covered in Definition of input service



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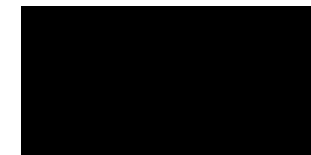
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