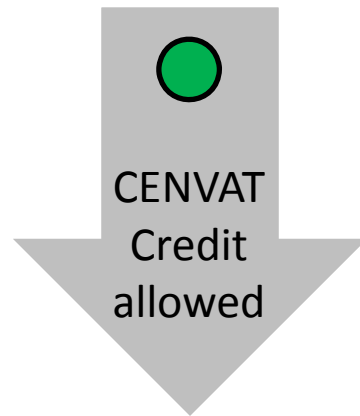


Allowability of CENVAT Credit in respect of commission agent's services



**Ambika
Overseas
2012 (25)
STR 348 (P
& H)**

- Vide Notification dated 3rd February, 2016, definition of input services has been amended to insert an explanation
- The explanation states that sales promotion includes services by way of sale of dutiable goods on commission basis
- Therefore, now, the conflict on the allowability of CENVAT Credit on commission agent's services has been put to rest
- Whether this notification is having retrospective effect or otherwise, is still a dilemma...

**Cadila
Healthcare
Ltd. 2013
(30) STR 3
(Guj.)**

