



Vasudev Mehta

Issue As per Rule 2(l) of the Cenvat Credit Rules upto 31st March, 2011, input services included services used in relation to setting up of factory and premises of provider of output service or an office relating to such factory or premises. From 01st April 2011, Rule 2(l) of the Cenvat Credit Rules was amended and the words “setting up” was deleted. The question arose as to whether Cenvat Credit of Service Tax paid on Architect Service, telephone expenses, security services, legal and professional service, structural consultancy service, soil investigation work, fabrication and irrigation relating to construction of hotel will be available after 31.03.2011 when the definition provided in Rule 2(l) of Cenvat Credit Rules were amended and the.....