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CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
WEST ZONAL BENCH : AHMEDABAD
O-20, NEW MENTAL HOSPITAL COMPOUND, MEGHANI NAGAR, AHMEDABAD - 380016

Dated: 05/12/2016

File No. :- ST/464/2009

In the matter of :-

C.C.E. & S.T. Vadodara-I
(Appellant as per address below)

(Appellant)

Vs

Elcon Engg Co Ltd
(Respondent as per address below)

(Respondent)

I am directed to transmit herewith a certified copy of Order No. : A/11603/2016 dated : 25/11/2016
passed by the Tribunal under section 01(5) of the Finance Act, 1994 relating to Service Tax Act, 1994.

Chura
5/12/16
Assistant Registrar
CESTAT - AHMEDABAD

S.NO, Case Number, Name & Address of Appellant :-

1 ST/464/2009 C.C.E. & S.T. Vadodara-I
1ST FLOOR, CENTRAL EXCISE BUILDING,
RACE COURSE CIRCLE, VADODARA,
GUJARAT-390007

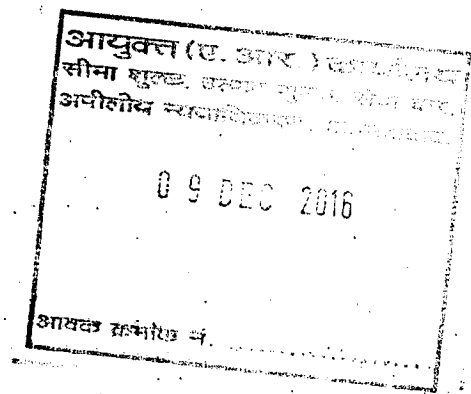
S.NO, Case Number, Name & Address of Respondent :-

1 ST/464/2009 Elcon Engg Co Ltd
P.b.no. 06, Anand Sojitra Road,
V V Nagar, ANAND,
GUJARAT 388121

Copy To :-

1. Chief Commissioner Customs & Central Excise :Vadodara
2. Commissioner Customs & Central Excise (Appeal) :Vadodara-I
3. O/o Commissioner (AR) CESTAT, Ahmedabad
4. CESTAT Bar Association, Ahmedabad
5. CESTAT Bar Association, New Delhi
6. Master File
7. M/s Centax Publications Pvt. Ltd.
8. LawCrux Advisors (P) Ltd.
9. MS Knowledge Processing Pvt. Ltd.
10. Taxindiaonline.com Pvt. Ltd.
11. M/s Mark Professional Services Pvt. Ltd.
12. The ICFAI Society
13. Advocate^(s) / Consultant^(s) / Representative:-

Shri Shailesh Vyas, Advocate
M/S TRIVEDI & GUPTA
G-1, JANAK APPTS, 9, SEVAK NAGAR,
B/H GAUTAM NAGAR, RACE COURSE,
VADODARA-390007.



Chura
5/12/16
Assistant Registrar
CESTAT - AHMEDABAD

SMC-D-15*3

**In The Customs, Excise & Service Tax Appellate Tribunal
West Zonal Bench At Ahmedabad**

Appeal No. ST/464/2009-SM
[Arising out of OIA No. Commr.(A)/211 To 215/VDR-I&II/2009,
dt. 31.08.2009, passed by Commissioner (Appeals), C.Ex. & S.Tax,
Vadodara]

Commissioner of C.Ex. & S.Tax,
Vadodara-I

Appellant

Vs

M/s Elecon Engg. Co. Ltd

Respondent

Represented by:

For Appellant: Shri Shailesh Vyas, Advocate

For Respondent: Shri A. Mishra, A.R.

For approval and signature:

Hon'ble Dr. D.M. Misra, Member (Judicial)



1. Whether Press Reporters may be allowed to see the
Order for publication as per Rule 27 of the CESTAT
(Procedure) Rules, 1982?

No

2. Whether it should be released under Rule 27 of the
CESTAT (Procedure) Rules, 1982 for publication
in any authoritative report or not?



3. Whether their Lordships wish to see the fair copy of
the order?

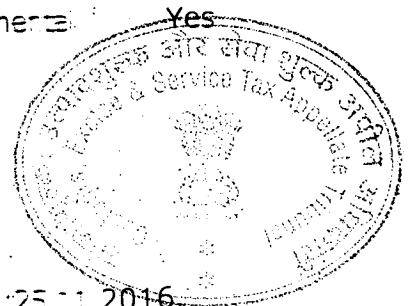
Seen

4. Whether order is to be circulated to the Departmental
authorities?

Yes

CORAM:

HON'BLE DR. D.M. MISRA, MEMBER (JUDICIAL)



Date of Hearing/Decision: 25.11.2016



Order No. A/11603 / 2016, dt.25.11.2016

Per: Dr. D.M. Misra

Heard both sides.

2. This is an appeal filed by the Revenue against OIA No. Commr.(A)/211 To 215/VDR-I&II/2009, dt.31.08.2009, passed by Commissioner (Appeals), C.Ex. & S.Tax, Vadodara.

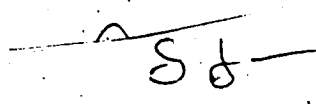
3. The issue involved in the present appeal is whether the Appellant can debit their CENVAT account in discharging Service Tax on GTA services for the period January 2005 to March 2006.

4. The learned Advocate Shri Shallesh Vyasa for the Respondent submits that the issue is covered by the decision of Hon'ble Gujarat High Court in the case of CCE Vs Panchmahal Steel Ltd - 2015 (37) STR 965 (Guj).

5. The learned Authorized Representative for the Revenue reiterates the grounds of appeal.

6. I find that the issue is covered by the decision of Hon'ble Gujarat High Court in the case of Panchmahal Steel Ltd (supra) in favour of the Assessee. Accordingly, Revenue's appeal, being devoid of merits, is dismissed.

(Dictated and pronounced in the open court)


(Dr. D.M. Misra)
Member (Judicial)

Cbb

प्रमाणित प्रतिलिपि
CERTIFIED COPY

Chandra

उप-पंजीकार/सहायक पंजीकार
Deputy Registrar/Assistant Registrar
अंगारवाड़ा, जिला अहमदाबाद, राज्य गुजरात
અંગારવાડા, જિલ્લો અમદાવાદ, રાજ્ય ગુજરાત
GUJARATI LANGUAGE DEVELOPMENT TRUST
અંગરજી ભાષા વિકાસ અસોસિયેશન

- 6 DEC 2016