

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL**  
**38, MG Marg Civil Lines, Old Red Building, Allahabad-211001**  
**Regional Branch, Allahabad**

To

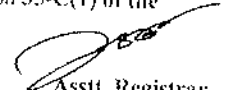
Dated: 26/07/2017

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/70706/2017-SM|BR| dated 18/07/2017

I am directed to transmit herewith a certified copy of order passed by the Tribunal under section 35-C(1) of the Central Excise and Salt Act, 1944.

  
 Asstt. Registrar

| Application | Appeal     | Name and Address of Appellant                                           |
|-------------|------------|-------------------------------------------------------------------------|
| 1           | E/145/2010 | <b>K. L. STEEL PVT. LTD.</b><br>G T Road, Chapraula,<br>Ghaziabad(U.P.) |

|   | Name and Address of Respondent                                                  |
|---|---------------------------------------------------------------------------------|
| 2 | -C.C.E. GHAZIABAD<br>C.G. O. Complex-II, Kamla<br>Nehru Nagar, Ghaziabad 201302 |

Copy To

3 Advocate(s) / Consultant(s):

**Rajesh chibber**  
**FA-9, KAVI NAGAR,**  
**GHAZIABAD,**  
**UP**

4 Bar Association, CESTAT, Allahabad

5 Director Publications, Customs, Excise. I.P. Estate, Delhi

6 M/s Centax Publications Pvt. Ltd., 1512-B, Bhishm Pitamah Marg, New Delhi-3

7 Company Law Institute of India Pvt. Ltd., No.2 (old no.36), Vaithyaram Street, T. Nagar, Chennai 17

8 Taxmann Allied Service Pvt. Ltd., 59/32, New Rohtak Road, New Delhi-110003

9 LAWCRUX Advisors Pvt. Ltd., LAW House, 1-8, Sector-10, Faridabad 121003 (Haryana)

10 TaxIndiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070

11 Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Hyderabad - 38

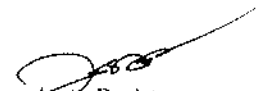
12 The ICFAI society, 52, Nagarjuna Hill, Punjagutta Hyderabad.-500082

13 M/S Knowledge Processing Pvt. Ltd.(taxmanagementindia.com), FF-19, 1st Floor, Cross River Mall, CBD Ground, Near Karkardooma Court, Delhi-110032

14 C.D.R.

15 Office Copy

16 Guard File

  
 Asstt. Registrar

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE  
TRIBUNAL  
REGIONAL BENCH : ALLAHABAD  
COURT No. I**

**APPEAL No. E/145/2010-EX[SM]**

(Arising out of Order-in-Appeal No. 278-CE/GZB/2009 dated 23/12/2009  
passed by Commissioner of Central Excise, Service Tax & Customs  
(Appeals), Ghaziabad)

**K. L. Steel Pvt. Ltd.**

**Appellant**

**Vs.**

**Commissioner of Central Excise, Ghaziabad**

**Respondent**

**Appearance:**

Shri Rajesh Chhibber (Advocate)  
Shri Gyanendra Kumar Tripathi (AC)AR

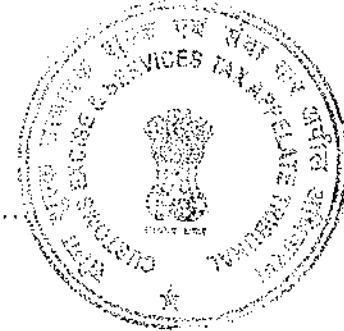
for Appellant  
for Respondent

**CORAM:**

**Hon'ble Mr. Anil Choudhary, Member (Judicial)**

Date of Hearing : 18/07/2017  
Date of Decision : 18/07/2017

FINAL ORDER NO. 70706/2017



**Per: Anil Choudhary**

The issue in this appeal by the assessee – K. L. Private Ltd who are engaged in manufacture of shapes and sections is whether they have wrongly availed Cenvat Credit amounting to Rs. 10,02,598/-, During the period January, 2005 to June, 2005 in respect of input services in their Cenvat account on strength of TR-6 Challans deposited by the appellant for payment of service tax on GTA.

2. Heard the parties.
3. Admittedly TR-6 Challans was also included as a proof

*Handwritten signature*

of deposit of service tax for taking credit subsequently in the Service Tax Rules. Accordingly, I hold that the appellant have rightly taken Cenvat Credit on the strength of TR-6 Challans. I find that the Division Bench of this Tribunal in Gaurav Krishna Ispat (I) Pvt. Ltd v/s CCE, Raipur reported at 2009(13) STR 629, held that Cenvat Credit taken on the basis of TR-6 Challan, ~~is~~ in respect of services by manufacturer is correct as TR-6 was included as valid document for taking Cenvat Credit with effect from 16 June, 2005. The said amendment being procedural in nature, the Cenvat Credit was rightly taken also for the period prior to 16 June, 2005. Accordingly, the appeal is allowed and the impugned order is set aside. The appellant shall be entitled for the consequential benefits in accordance with law.

(Dictated and pronounced in Court)

Ankit

  
(ANIL CHOUDHARY)  
MEMBER (JUDICIAL)

प्रमाणित प्रतिलिपि/Certified True Copy

सहायक पंजीकरण/Asstt. Registrar

सीमा शुल्क, उत्पाद शुल्क एवं सेवा कर  
अपील अधिकरण (C.E.S.T.A.T.)

38, एम. जी. मार्ग, इजानगर-211001

38, M. G. MARG, IJANAGAR-211001

