FAX : 0532-2400149

REGISTERED / AD

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	**K. L. STEEL PVT. LTD.** G T Road, Chapraula, Ghaziabad(U.P.)
		Name and Address of Respondent
2		-C.C.E. GHAZIABAD C.G. O. Complex-II, Kamla Nehru Nagar, Ghaziabad 201302

Copy To
3Advocate(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-110005

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) for Appellant
Shri Gyanendra Kumar Tripathi (AC)AR 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

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)

Sd/-

(ANIL CHOUDHARY)
MEMBER (JUDICIAL)

Ankit

प्रमाणित प्रति/Certified True Copy
03/08/17
सहायक पंजीकार/Asstt. Registrar
सीमाशुल्क, उत्पादशुल्क एवं सेवा कर
अपील अधिकरण/(C.E.S.T.A.T.)
38, एम. जी. मार्ग, इलाहाबाद-211001
38, M. G. MARG, ALLAHABAD-211001