

**IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL
SOUTH ZONAL BENCH, CHENNAI**

Appeal No. ST/470/2011

(Arising out of Order-in-Appeal No.40/2011 dated 19.5.2011 passed by the Commissioner of Central Excise (Appeals), Salem)

Commissioner of Central Excise, Salem Appellant

Vs.

M/s. Rajaguru Spinning Mills Pvt. Ltd. Respondent

Appearance

Shri Arul C. Durairaj, Supdt. (AR) for the Appellant
None for the Respondent

CORAM

Hon'ble Smt. Archana Wadhwa, Member (Judicial)
Hon'ble Shri B. Ravichandran, Member (Technical)

Date of Hearing / Decision: **22.12.2017**

Final Order No. 43433/2017

Per Smt. Archana Wadhwa

The short issue in the present appeal of the Revenue is as to whether the respondents are entitled to the benefit of abatement of 75% in respect of GTA services so received by them in terms of Notification No. 32/2004.

2. The only grievance of Revenue is that the condition of the Notification, which requires a certificate from the GTA service provider to the extent that no credit stands availed by them has not been given in respect of each and every consignment



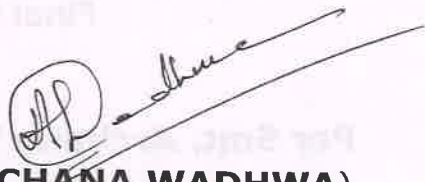
note. On the other hand, the Commissioner (Appeals) has, by referring to various decisions of the Tribunal has observed that inasmuch as a general certificate has been given, the same would satisfy the condition of the notification. For the above proposition, he has relied upon the Board's circular as also the Tribunal's decision in the case of Bharat Sugar Mills Vs. Commissioner of Central Excise, Patna - 2010 (17) STR 507 (Tri. Kol.) and many other.

3. Revenue has not produced any contra decision on the issue.

4. Inasmuch as the Commissioner (Appeals) decision is based upon the precedent decision of the Tribunal as also ^{on} from the Board's circular, we find no infirmity in the same. Accordingly, the Revenue's appeal is rejected.

(Dictated and pronounced in open court)


(B. RAVICHANDRAN)
Member (Technical)


(ARCHANA WADHWA)
Member (Judicial)

Rex



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26/12/18
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