

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

ST/99 - 103/2011

(Arising out of Order-in-Appeal No 521 - 526/2010 dated 15.11.2010 passed by the Commissioner of Central Excise (Appeals), Madurai)

1. M/s. G.V.G. Paper Mills Pvt. Ltd. Appellant
2. M/s. Hari Krishna Papers Pvt. Ltd.

Vs.

CCE & ST, Madurai Respondent

Appearance

Ms. K. Nancy, Advocate
for the Appellant

Shri Arul C. Durairaj, Supdt., (AR)
for the Respondent

CORAM :

Hon'ble Smt. ARCHANA WADHWA, JUDICIAL MEMBER
Hon'ble Shri B. RAVICHANDRAN, TECHNICAL MEMBR

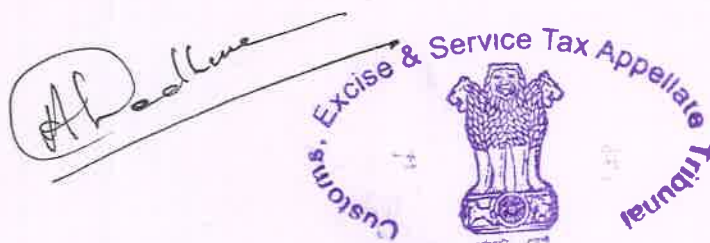
Date of Hearing/Decision: **20.12.2017**

FINAL ORDER No. 43499-43503 /2017

Per: Archana Wadhwa

All the appeals are being disposed of by a common order as the issue involved in these appeals is identical.

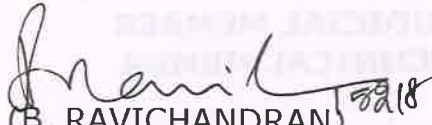
2. It is seen that the dispute relates to payment of service tax on the GTA services for transportation of the goods from the

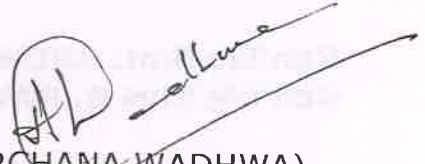


assessee's factory to the premises of the consignment agents. The assessee's contention is that such freight was arranged by the consignment agents and transportation charges were paid by them along with payment of service tax. Ld. Advocate also places reliance upon the Tribunal's decision in the case of *Rajalakshmi Paper Mills Pvv. Ltd. Vs. CCE, Madurai* – 2011 (22) STR 635 (Tri.-Chen.). On going through the papers that there is no evidence of payment of service tax by the consignment agents, accordingly, we deem it fit to remand the matters to the original authority for verification and examination of the documentary evidences to be produced by the appellants and to re-decide the issue in the light of the Tribunal's decision referred supra.

3. Needless to say that the appellant would be given an opportunity to put forth their case.

(Order dictated and pronounced in the open Court)


(B. RAVICHANDRAN)
TECHNICAL MEMBER


(ARCHANA WADHWA)
JUDICIAL MEMBER

BB



प्रमाणित प्रति / Certified True Copy
Dr. S. Ramesh
01/03/18
सहायक पंजीकार / Asst. Registrar
सीमाशुल्क उत्पादशुल्क एवं सेवा कर
अपील अधिकारी / (CESTAT)
चेन्नै / CHENNAI