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

ST/264/2008

(Arising out of Order-in-Appeal No. 107/2008 (SLM) ST dated 08.09.2008 passed by the Commissioner of Central Excise (Appeals), Salem).

CCE, Salem : Appellant

Vs.

M/s. Maharaja Sathyam Industries Pvt. Ltd. : Respondent

Appearance

Shri S. Govindarajan, AC (AR)
For the appellant

None
For the respondent

CORAM

Hon'ble Shri D.N.PANDA, Judicial Member
Hon'ble Shri MADHU MOHAN DAMODHAR, Technical Member

Date of Hearing/Decision: **07.03.2017**

FINAL ORDER No. 40440/2017

Per: D.N.Panda,

None present for the respondent.

2. Ld. Commissioner (Appeals) framed two issues in para-6 of his order and also decided in favour of the assessee in respect of utilization of Cenvat Credit for payment of Service Tax on GTA

Customs, Excise & Service Tax Appellate Tribunal

Service availed by the appellant. This is before 01.04.2012 ie., prior to the amendment of the definition of Input services under Rule 2 (l) of Cenvat Credit Rules, 2002 & 2004. Therefore, there was no controversy on this issue. So far as the second issue is concerned, ld. Authority upheld the findings of the lower authority that the appellants are not eligible for the abatement on photocopies of Transporters Bills produced. Therefore, we are not inclined to interfere to his findings. Accordingly, Revenue appeal is dismissed.

(Dictated and pronounced in open Court)

10/03/17

(MADHU MOHAN DAMODHAR)
TECHNICAL MEMBER

9/3/2017

(D.N. PANDA)
JUDICIAL MEMBER

BB

Customs, Excise & Service Tax Appellate Tribunal

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