FAX : 011-26108426

REGISTERED / AD

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, WEST BLOCK NO.2, R.K.PURAM, NEW DELHI-110066
CUSTOMS APPEAL BRANCH

To

Dated: **03/07/2015**

Appellant as per address in table below
Respondent as per address in table below

Final Order No. **ST/A/52079/2015-CU[DB]** dated **19/06/2015**

I am directed to transmit herewith a certified copy of order passed by the Tribunal under section **01(5) of the Finance Act, 1994 relating to Service Tax Act, 1994.**

Asstt. Registrar(CUSTOMS Appeal Branch)

	Application	Appeal	
			Name and Address of Appellant
1		ST/947/2009	**C.C.E. INDOE** Manik Bagh Palace, Post Box No. 10, Indore 452001 (M.P.)
			Name and Address of Respondent
2			**MONTAGE ENTERPRISES PVT.** LTD. 29-A, INDUSTRIAL AREA, MALANPUR, DISTT. BHIND (MP),,

Copy To

3 Advocate(s) / Consultant(s):

4 Additional Party's Name & Address :

5 Bar Association, CESTAT, Delhi

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

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

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

9 Taxmann Allied Service Pvt. Ltd., 59/32, New Rohtak Road, New Delhi-110005

10 Easy Service Tax Online Dot Com Pvt. Ltd., 407A, Iscon Mall, Satellite Road, Ahmedabad-15

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

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

13 Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Hyderabad – 38

14 C.D.R. 15 Office Copy 16 Guard File

Asstt. Registrar(CUSTOMS Appeal Branch)

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
WEST BLOCK NO. 2, R.K. PURAM, NEW DELHI-110066
COURT NO. I

Date of hearing: 19.06.2015

Appeal No. ST/947/2009

[Arising out of order-in-appeal no. IND-1/206/2009 dated 15.09.2009 passed by Commissioner (Appeal-I) Customs & Central Excise, Indore]

1.	Whether Press Reporter may be allowed to see the Order for Publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982?	
2.	Whether it would be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	
3.	Whether their Lordships wish to see the fair copy of the order?	
4.	Whether order is to be circulated to the Department Authorities?	

CCE-Indore **Appellant**

Vs.

M/s. Montage Enterprises Pvt. Ltd. **Respondent**

Appearance: Shri Amreesh Jain, AR for the appellant.
Shri Arvind Arora, Advocate for the respondent

Coram: Hon'ble Mr. Justice G. Raghuram, President
Hon'ble Shri R.K. Singh, Member (Technical)

Final Order No. 52079/2015

Per: R.K. Singh

Revenue has filed this appeal against order-in-appeal dated 15/09/2009 which inter-alia allowed the payment of service tax on GTA services from the CENVAT Credit account and to that extent, set aside the order-in- original dated 29/01/2008 which inter-alia disallowed payment of service tax on GTA services amounting to Rs. 63,758/- from the CENVAT Credit and confirmed the demand of service tax of the same amount to be paid in cash along with interest and penalties.

2. Thus, the only issue involved in this appeal is whether the service tax on GTA services can be paid by the respondent by utilising the CENVAT Credit. Ld. Departmental Representative fairly concedes that the issue is no longer res –integra as Punjab & Haryana High Court in the case of **Commissioner of Central Excise Chandigarh versus Nahar industrial enterprises 2012 (25) STR 129 (P&H)** has clearly held that service tax on GTA service can be paid out of the CENVAT Credit.

3. In the light of the foregoing, the Revenue's appeal is devoid of any merit and is, therefore, dismissed.

(Justice G Raghuram)
President

(R.K. Singh)
Member (Technical)

Ritu