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

Dated: **07/12/2015**

To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. **ST/A/53671/2015-CU[DB]** dated **19/11/2015**

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/948/2009	C.C.E, Indore Manik Bagh Palace, Post Box No. 10, Indore 452001 (M.P.)
		Name and Address of Respondent
2		UFLEX LIMITED, 29-B, INDUSTRIAL AREA, MALANPUR, DISTT. BHIND (MP),,

Copy To

3Advocate(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 The ICFAI society, 52, Nagarjuna Hill,Punjagutta Hyderabad.-500082

15 C.D.R. **16** Office Copy **17** Guard File

Asstt. Registrar(CUSTOMS Appeal Branch)

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

Court-III

Appeal No.ST/948/2009-CUS (DB)

Date of Hearing/Order: 19.11.2015

(Arising out of Order-in-Appeal No.IND-I/205/2009 dt.15.09.09 dated 27.2.2009 passed by the CCE (Appeals), Indore)

Hon'ble Mr.R.K.Singh, Member (Technical)
Hon'ble Ms.Sulekha Beevi C.S., Member (Judicial)

1.	Whether Press Reporter may be allowed to see the Order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982?	no
2.	Whether it would be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	no
3.	Whether their Lordships wish to see the fair copy of the order?	seen
4.	Whether order is to be circulated to the Department Authorities?	yes

CCE, Indore **Appellant**

Vs.

M/s.Uflex Limited **Respondent**

Present for the Appellant: Shri Amresh Jain, AR
Present for the Respondent: Shri Arvind Arora, Advocate

Coram: Hon'ble Mr.R.K.Singh, Member (Technical)
Hon'ble Ms.Sulekha Beevi C.S., Member (Judicial)

FINAL ORDER NO. 53671/2015

PER: R.K.SINGH

The only issue involved in this Revenue's appeal is whether service tax can be paid on GTA service under reversed charge mechanism by utilization of cenvat credit.

2. The Commissioner (Appeals) has allowed the appeal of the appellant setting aside demand of Rs.1,26,448/- confirmed by the primary adjudicating authority on the ground that cenvat credit cannot be utilized for payment of service tax on GTA service under reverse charge mechanism.

3. Learned Counsel for the respondent refers to the judgement of Hon'ble Punjab & Haryana High Court in the case of CCE, Chandigarh vs. Nahar Industrial Enterprises02012 (25) STR 129 (P&H) wherein it has been held that service tax on GTA service under reverse charge mechanism can be paid by utilizing the cenvat credit.

Learned AR fairly concedes the issue is covered against ~~the~~ Revenue by the said judgement of the P & H High Court.

5. In view of the foregoing and having regard to the fact the issue is covered in favour of the respondent by the above cited judgement of P & H High Court, Revenue's appeal is dismissed.

(Dictated and Pronounced in the open court)

(SULEKHA BEEVI C.S.)
MEMBER (JUDICIAL)

(R.K.SINGH)
MEMBER (TECHNICAL)

mk