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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: **27/10/2014**

To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. **ST/A/54077/2014-CU[DB]** dated **17/10/2014**

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/327/2009	
		Central Excise Building, Dhamtari Road, Tikrapara, Raipur 492001.
		Name and Address of Respondent
2		**LAFARGE INDIA PVT. LTD.** SONADIH CEMENT PLANT, P.O. RASEDA, VIA BALODA BAZAR, RAIPUR (C.G.)

Copy To

3Advocate(s) / Consultant(s):

Saurabh Suman Sinha& Arijit Maxumdar, Advocate
D-77, BASEMENT,
DEFENCE COLONY,
NEW DELHI,
DELHI

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)

IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL, NEW DELHI
COURT NO. III

Service Tax **Appeal No. ST/327/2009-CU[DB]**

[Arising out of Order-In-Original No. 40/2004 dated 30.11.2004 passed by Commissioner of Central Excise, Delhi]

For approval and signature:
Hon'ble Mrs. Archana Wadhwa, Judicial Member
Hon'ble Mr. Rakesh Kumar, Technical Member

1	Whether Press Reporters may be allowed to see the Order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982?	No
2	Whether it should 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 Departmental authorities?	Yes

C.C.E. Raipur ...Appellant

Vs.

Lafarge India Pvt. Ltd ...Respondent

Appearance:
Shri Sanjay Jain, DR for the Appellant
Shri Saurav Suman Sinha, advocate for the Respondent

Coram:
Hon'ble Mrs. Archana Wadhwa, Judicial Member
Hon'ble Mr.Rakesh Kumar, Technical Member

Date of Hearing/ Descision: 17.10.2014

FINAL ORDER NO. 54077 /2014

PER: Archana Wadhwa:

Being aggrieved with the order passed by Commissioner Appeal, Revenue has preferred the present appeal.

2. After hearing both the sides duly represented by Shri Sanjay Jain, Ld. DR for the Appellant and Shri Saurav Suman Sinha, Ld. Advocate for the respondent, we find that the issue relates to payment of service tax, on reverse charge basis, through Cenvat Credit. The appellate authority has relied upon the Tribunal's decision in the case of CCE Vs. Nahar Industrial Enterprises Ltd. [2007 (7) STR 26]. We find that the said decision stands approved by the Hon'ble Punjab & Haryana High Court as reported in 2011, 104 RLT online-30.

3. Inasmuch as the issue is covered, we find no reasons to interfere in the impugned order of Commissioner (Appeal). Accordingly, the appeal filed by the Revenue is rejected.

20/10/14
(ArchanaWadhwa)
Member(Judicial)

20/10/14
(Rakesh Kumar)
Member(Technical)

NSB