

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

Appeal No. ST/634 /2007-SM[BR]

Date 09/01/2008

Assistant Registrar
C.E.S.T.A.T, New Delhi

To :
M/S ARHAM SPINNING MILLS LTD
(A UNIT OF M/S NAHAR INDUSTRIAL ENTERPRISES
LTD), 6TH MILE STONE, TIJARA-ALWAR ROAD,
VILLAGE- KHIJURIWAS , BHIWADI.

M/S ARHAM SPINNING MILLS LTD

Appellant
Vs
Respondent

C.C.E. JAIPUR I

I am directed to transmit herewith a certified copy of Final order No. 19/2008-SM[BR] dated 1.1.2008

passed by the Tribunal under Section 129, (B) of the Customs Act, 1962 & Financial Act 1994 relating to Service Tax


Assistant Registrar
(SM Appeal Branch)

Copy to :

1. Respondent

C.C.E. JAIPUR I

N.C.R.BUILDING, STATUE CIRCLE, "C" SCHEME,
JAIPUR 302005.

2. Adv. / Consult

MR.DEEPAK SINHMAR,ADV

M/S DSK LEGAL(LAW FIRM)46, ARADHANA ENCLAVE(OPP TO HYAAT REGENCY) CHANKYA PURI,
N.DELHI.

3. S.D.R.

4. J.C.D.R.

5. Bar association, CESTAT, New Delhi

6. M/s. Deeparchi Publications, M-93, marg. 43, saket, New

7. M/s Centax Publications (P) Ltd., 1512-E, Bhishm Pitamah

8. Excise & Customs cases, B-37, Sector -1, NOIDA - 201301

9. R.Venkatraman Constt. 44-B, S.Suncity, Ghaziabad -

10. Nidheshak publications, I.P.Estate, new Delhi

11. Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh,

12. Co, Law Institution

13. TAX INDIA, B-XI/8183, Vasant Kunj, New Delhi - 110070

14. Office Copy

15. Guard file


Assistant Registrar
(SM Appeal Branch)

IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL, NEW DELHI
PRINCIPAL BENCH, NEW DELHI
COURT NO. II

Service Tax Appeal No. 634 of 2007-SM(BR)

(Arising out of Order-in-Appeal No. 142(GRM)CE/JPR-I/2007 dated 3.8.07 passed by the Commissioner (Appeals), Customs & Central Excise, Jaipur)

For approval and signature

HON'BLE MR. S.S. KANG, VICE PRESIDENT

1.	Whether Press Reporters 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 Departmental authorities.	

M/s Arham Spinning Mills Ltd.

Appellant

Vs.

CCE, Jaipur-I

Respondent

Appearance:

Shri Siddarth Sen, Advocate

- For appellant

Shri B.S. Suhag, DR

- For respondent

CORAM:

HON'BLE MR. S.S. KANG, VICE PRESIDENT

Date of Hearing: 1.1.2008

Final Order No. 19 / 08 - SM (BR) dated 01 / 01 / 08

Per S.S. Kang

Heard both sides.

2. The appellant filed this appeal against the impugned order whereby payment of Service Tax in respect of transport service from the Cenvat account was disallowed.

This issue is already settled in favour of the appellant in their ^{the case of} sister concern in ~~the case of~~ ^{the case of} **CCE Vs. M/s Nahar Industrial Enterprises Ltd.** reported in 2007-TIOL-555-CESTAT-DEL. In this case, the Tribunal held that as per Cenvat Rules and as per the manual there is no restriction for utilization of Cenvat credit by the manufacturing unit towards payment of Service Tax as service tax provider. In view of the above decision, the impugned order is set aside and the appeal is allowed.

(Dictated & pronounced in open Court)

(S.S. KANG)
VICE PRESIDENT

RM