

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/604 -609/2007&576-580/2007-SM[BR]

Date 30/01/2008

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

To :
C.C.E. CHANDIGARH
C.R. BUILDING, PLOT NO. 19, SECTOR 17-C,
CHANDIGARH 160017

C.C.E. CHANDIGARH

Appellant

M/S ARISHT SPINNING MILLS (100% EOU)

Vs
Respondent

I am directed to transmit herewith a certified copy of Final order No. 196-206/2008-SM[BR] dated 22.1.2008
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

M/S ARISHT SPINNING MILLS (100% EOU) 2, M/S VARDHMAN SPINNING & GENERAL LTD
(A DIVISION OF M.S.M.LTD), SAI ROAD, BADDI. [100% EOU]. SAI ROAD BADDI


2. Adv. / Consult SHRI, RUPENDER SINGH ADV. ~~3-4~~ M/SAURO TEXTILES LTD, SAI ROAD, BADDI
Ct Respondent :- 5, M/S AURO WEAVING MILLS LTD, SAI ROAD BADDI
6, M/SAURO DYEING [A DIVISION OF M.S.M.LTD]
SAI ROAD BADDI

3. S.D.R.

~~4. I.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

- 7, M/S ARISHT SPINNING MILLS, [DTA][A DIVISION OF MSML]
SAI ROAD, BADDI,
- 8, M/SARISHT SPINNING MILLS[100%EOU] [A DIVISION OF M.S.M.LTD]
SAI ROAD, BADDI
- 9, M/S WINSOMS SPINNERS, 1, INDUSTRIAL AREA, BADDI
- 10, M/S WINSOME TEXTILES, 1, INDUSTRIAL AREA, BADDI
- 11, M/S WINSOME SPECTRUM, 1, INDUSTRIAL AREA, BADDI


Assistant Registrar
(SM Appeal Branch)

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

Service Tax

Custom Appeal No. 604-609 of 2007-SM(BR) & 576-580 of 2007-SM(BR)

(Arising out of Order-in-Appeal No. 275-282/CE/CHD/07 dated 23.7.07 & 255-259/CE/CHD/07 dated 13.7.2007 passed by the Commissioner, Central Excise, Shimla)

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.	

CCE, Chandigarh

Appellant

Vs.

M/s Vardhman Spinning & General Mills & others
M/s Arisht Spinning Mills & Others

Respondent

Appearance

Shri B.S. Suhag, DR

Shri Rupender Singh, Advocate

- For appellant
- For respondent

CORAM:

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

Date of Hearing: 22.1.2008

Final Order No. *196-206/08 SM(BR)* dated *22.1.08*

Per S.S. Kang:

Common issue is involved in these appeals, therefore,
are being taken up together.

2. Revenue filed these appeals against the impugned orders whereby utilization of Cenvat credit by the manufacturing unit towards payment of Service Tax as service provider was allowed.

3. I find that this issue is already settled by the following decisions of the Tribunal against the Revenue.

- (i) **CCE, Chandigarh Vs. M/s Nahar Industrial Enterprises Ltd.** reported in 2007-TIOL-555.
- (ii) **The India Cements Ltd. Vs. CCE** reported in 2007-TIOL-645

4. The present appeal is filed on the ground that Revenue contemplating appeals against the earlier decisions of Tribunal. In absence of any order straying or setting aside the view taken by Tribunal there is no reason to not to follow the view taken on the point in issue. In view of the decision of the Tribunal, I find no infirmity in the impugned order. The appeals are dismissed.

(Dictated & pronounced in open Court)

(S.S. KANG)
VICE PRESIDENT