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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/670 -671 , 673, 743 /2007AND ST/56 /2008 –SM[BR] Date 19/03/2008

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

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

2, C.C.E. RAIPUR ,CENTRAL EXCISE BUILDING, DHAMTA ROAD, TIKRAPARA, RAIPUR 492001.

C.C.E. CHANDIGARH — Appellant

Vs

M/S AURO SPINNING MILLS — Respondent

I am directed to transmit herewith a certified copy of **Final order No.** **433-437 /2008 –SM[BR]** dated 7.3.2008 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
   1. M/S AURO SPINNING MILLS AT SAI ROAD, BADDI
   [2] M/S BIRLA TEXTILES MILLS, BADDI , NALAGARH, DISTT;SOLAN[H.P]
   [3] M/S ARISHT SPINNING MILLS, A DIVISION M.S. M. LTD]SAI ROAD, BAD
   [4] M/S GRAMIM CEMENT GRASIM VIHAR, RAWAN, DISTT;RAIPUR
   [5] M/S ALLENA AUTO INDUSTRIES PVT.LTD. C-116, INDUSTRIES- AREA PHASE-VII, MOHALI

2. Adv. / Consult 1, S. C.KAMRA ADV. B-2/210 [BASMENT] SAFDARJUNG ENCLAVE, NEW DELHI-110029
   2, RAVI RAGHVAN ADV. B-6/10, SAFDERJUNG ENCLAVE, NEW DELHI-110029
   3, RUPINDER SINGH ADV. N/V.--------------

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 Publictions (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. 670-671, 673, 743 of 2007 & 56 of 2008 –SM (BR)

(Arising out of Order-in-Appeal No. 321-323/CE/CHD/2007 dated 20.8.2007 74(ST)/RPR-I/07 dated 7.9.07, 649/CE/CHD/07 dated 21.11.07 passed by the Commissioner, Central Excise, Chandigarh)

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
CCE, Raipur — Appellant

Vs.

M/s Auro Spinning Mills — Respondent
M/s Birla Textiles Mills
M/s Arisht Spinning Mills
M/s Grasim Cement
M/s Allena Auto Industries Pvt. Ltd.

Appearance :

S/Sh. A.K. Rastogi, SDR & V.K. Agarwal, SDR - For appellant
S/Sh. S.C. Kamra, Ravi Raghvan & Rupinder Singh, Advocates - For respondent

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

Date of Hearing: 7.3.2008

FINAL Order No. 433-437/2008-SM/BR dated 7.3.08

Per S.S. Kang:

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

2. Revenue filed these appeals against the impugned orders. The Commissioner (Appeals) in the impugned order allowed the payment of Service Tax on GTA from Cenvat account. The Revenue's appeal is on the ground that the Service Tax on GTA cannot be paid from the Cenvat account. This issue is already settled by the following decisions against the Revenue :-

(i) **CCE, Chandigarh Vs. Nahar Industrial Enterprises Ltd.** reported in 2007 (7) STR 26.

(ii) **India Cements Ltd. Vs. CCE** reported in 2007 (7) STR 569.

(iii) **M/s Bhushan Power & Steel Ltd. Vs. CCE** reported in 2007-TIOL-1828

3. In view of the above decisions, I find no merit in these appeals, the same are dismissed.

(Dictated & pronounced in open Court)

(S.S. KANG)
VICE PRESIDENT

RM