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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/664 /2007-SM[BR]

Date 31/03/2008

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

To :
M/S AHLCON PARENTERALS (INDIA) LTD..

SP-918, RIICO INDUSTRIAL AREA,
BHIWADI(RAJASTHAN)

M/S AHLCON PARENTERALS (INDIA) LTD.. Appellant

Vs

C.C.E. JAIPUR I Respondent

I am directed to transmit herewith a certified copy of **Final order No. 503 /2008 -SM[BR]** dated **28.2.2008**

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.J M SHARMA

   G-31, BASANT ENCLAVE, NEW 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 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 AND SERVICE TAX APPELLATE TRIBUNAL, R.K. PURAM, W.B. NO.2, PRINCIPAL BENCH NEW DELHI, COURT NO. III

Service Tax Appeal No.664 of 2007-SM (BR)

[Arising out of order in appeal No.145(GRM)/ST dated 13.08.2007 of the Commissioner of Central Excise (Appeals), Jaipur]

Date of Hearing/ Decision:28.2.2008

For approval and signature:

Hon'ble Mr. P.K. Das, Member (Judicial)

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 should 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. Ahlcon Parenterals (India) Ltd. ...Appellants
[Rep. by Mr. J.M. Sharma, Consultant with Shri Roop Singh, Advocate]

Vs.

CCE, Jaipur-I Respondent
[Rep. by Mr. S. Gautam, DR]

CORAM: **Mr. P.K. Das, Member (Judicial)**

Final Order No. S.03/.08-S.M(BR) Dated:28.2.2008

Per P.K. Das:

Heard both sides and perused the records.

2. It has been alleged that during the period of April, 2005 to September, 2005, the appellants paid the Service Tax from Cenvat Account Outward Transportation. The appellants are manufacturing excisable goods and are recipient of transport service. It has been contended by the lower authorities that the appellants had never provided 'outward services' as they were not transporters. I find that the issue is settled by the Tribunal in a series of decisions as under:-

(1) CCE, Chandigarh Vs. Nahar Industrial Enterprises Ltd.
2007 (80) RLT 482 (CESTAT-Delhi)

(2) CCE, Goa Vs. Essel Propacks Ltd.
2007 (83) RLT 480 (CESTAT-Mumbai)

(3) CCE, Nagpur Vs. Visaka Industries Ltd.
2007 (82) RLT 559 (CESTAT-Mumbai)

(4) India Cements Ltd. Vs. CCE, Salem
2007 (80) RLT 719 (CESTAT-Chennai)

3. It has been held by the Tribunal that there is no restriction for utilization of Cenvat Credit by the manufacturing unit towards payment of Service Tax as service provider. Therefore, there is no merit in the impugned order. Accordingly, the impugned order~~s~~ is ~~are~~ set aside and the appeal is allowed with consequential relief.

Order dictated & pronounced in open court on 28.2.2008.

(P.K. Das)
Member (Judicial)

Ckp.