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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/732 /2007-SM[BR] Date 01/04/2008

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

Vs

M/S TRIPLE A WIRE LINKS INDS. Respondent

I am directed to transmit herewith a certified copy of **Final order No.** 532 /2008 –SM[BR] dated 26.3.2008 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
M/S TRIPLE A WIRE LINKS INDS.
45, HPSIDC, INDL. AREA, BADDI, DISTT. SOLAN, H.P.
2. Adv. / Consult SHRI. P.C. JAIN ADV.
332, ARAVALI APTTS, ALAKNANDA NEW DELHI-110019

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. 732 of 2007 –SM (BR)

(Arising out of Order-in-Appeal No. 448/CE/CHD/2007 dated 9.10.2007 passed by the Commissioner (Appeals), 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 — Appellant

Vs.

M/s Triple A Wire Links Industries — Respondent

Appearance:
Ms. A.P. Tiwari, Jt. CDR - For appellant
Shri P.C. Jain, Advocate - For respondent

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

Date of Hearing: 26.3.2008

Final Order No. 532/08-S.M.(B.R.) dated 26.3.08

Per S.S. Kang:

Heard both sides.

2. The Revenue filed this appeal against the impugned order whereby Commissioner (Appeals) held that there is no

restriction for utilization of Cenvat credit by the manufacturer towards payment of Service Tax as service provider. The Commissioner (Appeals) relied upon the decision of the Tribunal in the case of **CCE Vs. Nahar Industrial Enterprises Ltd.** reported in 2007 (80) RLT 482. The main contention of the Revenue is that the decision of the Tribunal in the case of **Nahar Industrial Enterprises** (supra) is not accepted by the Revenue, the appeal has been filed. The Revenue has not produced any order staying the operation of the order passed by the Tribunal. Hence in ~~In~~ view of the above decision of the Tribunal, I find no infirmity in the impugned order, therefore, the appeal is dismissed.

(Dictated & pronounced in open Court)

(S.S. KANG)
VICE PRESIDENT

RM