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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/351 /2008 - SM[BR] Date 10/09/2008

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

To :
C.C.E. MEERUT I
EXCISE CHOWK, UNIVERSITY ROAD, MANGAL
PANDEY NAGAR, MEERUT - 250005.

C.C.E. MEERUT I Appellant

Vs

SHRI SIDHBALI STEELS LTD. Respondent

I am directed to transmit herewith a certified copy of **Final order No**. 1308 / 2008 - **SM[BR]** dated 1.9.2008

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
SHRI SIDHBALI STEELS LTD.
KANDI ROAD,KOTDWAR,DISTT. PAURI GARHWAL (UTTARAKHAND)
2. Adv. / Consult SHRI AALOK ARORA ADV.
82, MISSION COMPOUND. SAHARANPUR -247001

3. S.D.R.
~~4. J.C.D.R.~~
5. Bar association, CESTAT, New Delhi
6. M/s. Deeparchi Publications, M-93, Marg. 46, Saket, New Delhi 110017
7. M/s Centax Publictions (P) Ltd., 1512-B, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony, New Delhi -
8. Excise & Customs cases, B-37, Sector -1, NOIDA - 201301 Gautam Budh Nagar, (U.P.)
9. Raghuraman's 44-B, Regal Flat,Shipra Suncity, Indirapuram - 201010,Ghaziabad, DT, U.P.
10. Nidheshak publications, I.P.Estate, new Delhi
11. Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh, New Delhi - 110026
12. Commercial Laws of India Pvt Ltd Post Bag No. 1033, No.70(Old No. 88), Thyagaraya Road, T. Nagar,Chennai 60017
13. Taxindiaonline.com Pvt.Ltd, B-XI/8183,Vasant Kunj, New Delhi - 110070
14. Easy Service Tax Online Dot Com Pvt. Ltd. 407A, Iscon Mall, Above Star India Bazar, Satellite Road, Ahmedabad - 15
15. Office Copy
16. Guard file

Assistant Registrar
(SM Appeal Branch)

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
West Block No.2, R.K Puram, New Delhi-110066

COURT-IV

Date of hearing: 01.9.2008

ST/Appeal No. 351/08-SM

(Arising out of Order-in-Appeal No. 81/CE/MRT-1/2008 dated 28.03.2008 passed by the Commissioner (Appeals) Customs & Central Excise, Meerut-1)

For approval and signature:

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

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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?

CCE Meerut-I — Appellant/Applicant
(Rep. by Shri A.K. Rastigi, DR)

Vs.

M/s Shree Sidhbali Steels Ltd. — Respondent
(Rep. by Shri Aalok Arora, Advocate)

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

Final Order No. 1308/08-SM(BR)

Per: P.K. Das

The Revenue filed this appeal against the order of Commissioner (Appeals), whereby the Adjudicating Order was set-aside.

2. After hearing both the sides and on perusal of the records, I find that the main contention of the ld. DR is that the Respondent had taken credit on the strength TR-6 Challan during the period from 01.01.2005 to 16.6.2005 on GTA Service, which is not legal and proper by virtue of amendment in Rule 9 (1) (e) of the Cenvat Credit Rules 2004 vide notification No. 28/2005-CE (NT) dated 07.6.2005. I find that the issue has already been decided by the Tribunal in the case of Customs of Central Excise Goa Vs. Essel Pro-Pack Ltd. reported in 2007 (8) STR 609 (Tri-Mumbai), which had been followed in the subsequent decision in the case of Commissioner of Central Excise, Goa Vs. Crompton Greaves Ltd. reported in 2008 (226) ELT 117 (Tri.-Mumbai). It has been held by the Tribunal, credit in respect of service tax paid on Goods Transport Agency services availed on the basis of TR-6 Challan is a valid document as Revenue failed to mention as to what was specified document for availing credit during relevant period. In view of the above decision of the Tribunal I do not find any merit in the appeal of

the Revenue. Accordingly, the appeal filed by the Revenue is rejected. Cross objection is disposed of.

(Dictated and pronounced in the open court.)

(P.K. Das)
Member (Judicial)

K. Gupta