

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, WEST BLOCK No.2, R.K.PURAM, NEW DELHI - 110066
SINGLE MEMBER APPEAL BRANCH

Appeal No. E/203 /2007 – SM [BR]

Date 17/11/2008

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

To :
M/S GODREJ & BOYCE MFG.CO.LTD
S.C.O. 123-124, SECTOR 17-C, CHANDIGARH.
M/S GODREJ & BOYCE MFG.CO.LTD

C.C.E.CHANDIGARH

Appellant
Vs
Respondent

I am directed to transmit herewith a certified copy of **Final order No. 1453 / 2008- SM[BR]** dated 21.10.2008
passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944


Assistant Registrar
(SM Appeal Branch)

Copy to :

1. Respondent

C.C.E.CHANDIGARH

PLOT NO 19, SECTOR 17-C, CHANDIGARH.

2. Adv. / Consult

MR.DEEPAK SINHMAR,ADV

M/S DSK LEGAL(LAW FIRM)46, ARADHANA ENCLAVE(OPP TO HYAAT REGENCY) CHANKYA PURI,

3 N.DELHI.

4 S.D.R.

5 J.C.D.R.

6 Bar association, CESTAT, New Delhi

7 M/s. Deeparchi Publications, M-93, Marg. 46, Saket, New Delhi 110017

8 M/s Centax Publications (P) Ltd., 1512-B, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony, New - 3

9 Excise & Customs cases, B-37, Sector -1, NOIDA - 201301 Gautam Budh Nagar, (U.P.)

10 Raghuraman's 44-B, Regal Flat, Shipra Suncity, Indirapuram - 201010, Ghaziabad, DT, U.P.

11 Nidheshak publications, I.P.Estate, new Delhi

12 Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh, New Delhi - 110026

13 Commercial Laws of India Pvt Ltd Post Bag No. 1033, No.70(Old No. 88), Thvagarava Road, T. Nagar, Chennai

14 Taxindiaonline.com Pvt.Ltd, B-XI/8183, Vasant Kuni, New Delhi - 110070

15 Easy Service Tax Online Dot Com Pvt.Ltd.407A, Iscon Mall, Above Star India Bazar, Satellite Road, Ahmedabad-1

16 Office Copy

17 Guard file


Assistant Registrar
(SM Appeal Branch)

IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE
TRIBUNAL, NEW DELHI, PRINCIPAL BENCH NEW DELHI

Appeal No.E/203 of 2007-SM (BR)

[Arising out of Order-in-Appeal No.1025/CE/CHD/2006 dated 26.10.08
of the Commissioner of Central Excise (Appeals), Chandigarh]

Date of Hearing/ Decision:21.10.08

For approval and signature:

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

- | | | |
|--|---|---|
| 1. Whether Press Reporters may be allowed to see
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? | : | M |
| 3. Whether Their Lordships wish to see the fair copy
of the Order? | : | |
| 4. Whether Order is to be circulated to the Departmental
authorities? | : | Y |

M/s. Godrej & Boyce Mfg. Co. Ltd. ...Appellants
[Rep. by Shri Rupender Singh, Advocate]

Vs.

CCE, ChandigarhRespondent
[Rep. by Shri Sansar Chand, DR]

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

Final Order No. 1453/08-SM (BR) /Dated:21.10.2008

Per P.K. Das:

The Appellants are registered under the Service Tax Rules for
services of "Repair and Maintenance, Commissioning & Installation,

- Interior Decorator & Transport of Goods by Road (GTA)". The Appellants utilised the Cenvat credit for payment of service tax on input services viz. GTA services.

2. After hearing both the sides and on perusal of the records, it is seen that the Tribunal in the case of India Cements Ltd. Vs. Collector of Central Excise, Salem – 2007 (7) STR 569 (T-Chennai) held that Cenvat credit is eligible to be utilised for payment of service tax on outward freight. The Tribunal in the case of Bhushan Power & Steel Ltd. Vs. Commissioner of Central Excise, BBSR-II – 2008 (10) S.T.R. 18 (Tribunal-Kolkata) held that the Appellants are entitled to utilise the credit for payment of service tax on GTA services. In view of that, respectfully following the decision of the Tribunal, the impugned order is set aside. The appeal is allowed with consequential relief.

Order dictated & pronounced in open court on 21.10.08

(P.K. Das)
Member (Judicial)

Ckp.