

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/1007/2007 – SM[BR]

Date 17/11/2008

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

To :
C.C.E. INDORE

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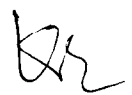
C.C.E. INDORE

Appellant

Vs
Respondent

M/S GATIMAN AUTO PVT. LTD.

I am directed to transmit herewith a certified copy of Final order No. 1455 / 2008 - SM[BR] dated 6.11.2008
passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944


Assistant Registrar
(SM Appeal Branch)

Copy to :

1. Respondent

M/S GATIMAN AUTO PVT. LTD.

PITHAMPUR DISTT. DHAR (M.P.)

2. Adv. / Consult MR. A.G. KULKARNI C.A.

61 / 12 HANUMAN NAGAR SENAPATI BAPAT ROAD PUNE - 411016

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

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

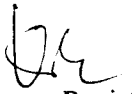
12 Commercial Laws of India Pvt Ltd Post Bag No. 1033, No.70(Old No. 88), Thvagarava Road, T. Nagar, Chennai

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

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

15 Office Copy

16 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.I

Excise Appeal No. 1007 of 2007-SM

[Arising out of Order-in-Appeal No. IND-I/339/2006 dated 13.11.2006 passed
by the Commissioner (Appeals-I), Customs & Central Excise, Indore]

Date of Hearing/Decision : 06.11.2008

For approval and signature:

Hon'ble Ms. Jyoti Balasundaram, Vice President

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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. | : <i>No/Yes</i> |
| 2. Whether it should be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not? | : <i>No</i> |
| 3. Whether Their Lordships wish to see the fair copy of the Order? | : <i>seen</i> |
| 4. Whether Order is to be circulated to the Departmental authorities? | : <i>yes</i> |
-

CC&CE, Indore

Appellant

Vs.

M/s Gatiman Auto Pvt. Limited

Respondent

Appearance:

Mr. S.K. Bakshi, DR for the Appellant

Mr. A.G. Kulkarni, C. A. for the Respondent

CORAM: Ms. Jyoti Balasundaram, Vice President

Final Order No. 1455/08-SM (DR)

Per Jyoti Balasundaram:

The Revenue is aggrieved by the order of the Commissioner (Appeals) holding that the assessee is eligible to avail credit on tools and dies retained by them in their factory for the manufacture of components, on the strength of invoices issued in favour of their customers M/s Eicher Tractors, Mandideep and not in their own name.

2. On hearing both sides, I find that this issue stands settled in favour of the assessee by the decision of the Tribunal in the case of **Crop Health Products Limited vs. CCE, Meerut reported in 1998 (102) ELT 376 (Tribunal)** wherein credit was held to be admissible to the appellants even though the invoices were issued in the name of another company - M/s Bayer India Limited. Following the ratio of the above order, I uphold the impugned order of the Commissioner (Appeals) and reject this appeal.

[Dictated and pronounced in the open Court]

[Jyoti Balasundaram]
Vice President

[Pant]