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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/94 /2008-SM[BR] Date 06/06/2008

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 GRAVS APPLIANCES PVT. LTD. Respondent

I am directed to transmit herewith a certified copy of **Final order No.** 877 /2008 –SM[BR] dated 26.5.2008 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 GRAVS APPLIANCES PVT. LTD.
   PLOT NO. 24, EPIP,
   PHASE-II, THANA, BADDI,
   DISTT. SOLAN (H.P)
2. Adv. / Consult SHRI P.C.JAIN ADV.
   332, ARAVALI APTTS, ALAKANDA 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. 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. Office Copy
15. Guard file

Assistant Registrar
(SM Appeal Branch)

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

Service Tax Appeal No.94 of 2008-SM (BR)

[Arising out of Order-in-Appeal No.648/CE/CHD/2007 dated 21.11.2007 passed by the Commissioner of Central Excise (Appeals), Chandigarh]

Date of Hearing/ Decision:26.5.2008

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? :
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

...Appellants
[Rep. by Shri B.S. Suhag, DR]

Vs.

M/s. Gravs Appliances Pvt. Ltd.

Respondent
[Rep. by Shri P.C.Jain, Advocate]

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

Final Order No. 277/08-SM(BR)/Dated:26.5.2008

Per P.K. Das:

Heard both sides and perused the records.

2. The issue involved in this case is as to whether Credit of Service Tax paid on the input services is available to the manufacturer and

whether they are allowed to pay the Service Tax on GTA services from Credit Credit.

3. Ld. Advocate submits that the Tribunal in the case of CCE Vs. Nahar Industrial Enterprises Ltd. reported in 2007 (80) RLT 482 (CESTAT-Delhi) decided the issue in favour of the Respondent. He further submits that the Tribunal in the case of CCE, Chandigarh Vs. M/s. Triple A Wire Links Industries vide Final Order No.532/08-SM (BR) dated 26.3.2008 decided the issue in favour of the Respondent following the decision in the case of Nahar Industrial Enterprises Ltd. (supra).

4. Ld. DR submits that the Revenue has not accepted the decision of the Tribunal in the case of Nahar Industrial Enterprises Ltd. (supra) and they have filed appeal before the Punjab & Haryana High Court.

5. After hearing both the sides and on perusal of the records, it is seen that the Tribunal in the case of Nahar Industrial Enterprises Ltd. (supra) held that Cenvat Credit of manufacturing activity can be utilised by the manufacturer for payment of Service Tax on GTA services.

6. In view of the decision of the Tribunal in the case of Nahar Industrial Enterprises Ltd. (supra), I do not find any merit in the appeal of the Revenue. Accordingly, the appeal filed by the Revenue is rejected.

Order dictated & pronounced in open court on 26.5.2008.

(P.K. Das)
Member (Judicial)

Ckp.