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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/252 -253 /2008 –SM[BR]　　　　Date 23/07/2008

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

To :
C.C.E. LUDHIANA
CENTRAL EXCISE HOUSE, 'F' BLOCK, RISHI NAGAR,
LUDHIANA 141001 (PUNJAB)
C.C.E. LUDHIANA　　　　Appellant

Vs

M/S RISHAB SPINNING MILLS (PROP. NAHAR SPG. MILLS LTD.)　　　　Respondent

I am directed to transmit herewith a certified copy of **Final order No.** 1070 -1071 /2008 –SM[BR] dated 3.7.2008 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 RISHAB SPINNING MILLS (PROP. NAHAR SPG. MILLS LTD.)
   VILLAGE JODHAN,
   DISTT. LUDHIANA (PB)
   [2] M/S OSWAL WOOLLEN MILLS ,
   G. T. ROAD, SHERPUR LUDHIANA [P.B]
2. Adv. / Consult Shri, R. Singh Adv.
   N/V
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)

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, NEW DELHI
COURT NO.II

ST/Appeal Nos.252 & 253/08-SM

(Arising out of order in appeal No. 25 & 23/CE/Ldh/Appl/08 dated 18.1.08 passed by the Commissioner of Central Excise (Appeals), Chandigarh)

For approval and signature:

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

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?

N.

CCE, Ludhiana	Appellant (Rep. by Shri A.K. Rastogi, DR)
Vs	
1.M/s Rishab Spinning Mills 2. M/s Oswal Woollen Mills	Respondent (Rep. by Shri R. Singh, Advocate)

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

Date of Hearing: 3.7.08

Final Order No. 1070-1071 /2008-SM(BR)

Per P.K. Das:

Common issue is involved in these appeals and therefore, ~~these~~ both are being taken up together for disposal.

2. The issue involved in this case is that the respondents earned Cenvat credit on inputs and utilized for payment of service tax in ~~case~~ respect of GTA service. The Commissioner (Appeals) dropped the demand following the decision of the Tribunal in the case of CCE Chandigarh Vs Nahar Industrial Enterprises Ltd reported in 2007 (7) STR 26 (Tri Del). The learned Advocate also relied upon the following decisions of the Tribunal as under:-

a) Bhushan Power & Steel Ltd Vs CCE & ST BBSR-II
2008 (10) STR 18 (Tri. Kol.)

b) India Cements Ltd Vs CCE Salem
2007 (7) STR 569 (Tri Chennai)

3. The present case relates to the period January 2005 to September, 2005 and it is squarely covered by the decision of the Tribunal. So, I do not find any merit in the appeals. Accordingly, both the appeals are rejected.

(Order dictated and pronounced in the open Court).

(P.K. Das)
Member(Judicial)

MPS*