

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/271 /2007 – SM[BR]

Date 01/12/2008

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

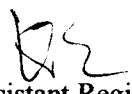
To :
C.C.E. JAIPUR II
NCRB, 'C' SCHEME, JAIPUR
302005
C.C.E. JAIPUR II

Appellant

Vs
Respondent

M/S BANSIWALA IRON & STEEL ROLLING MILLS

I am directed to transmit herewith a certified copy of **Final order No. 1556 / 2008- SM[BR]** dated 26.11.2008
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 BANSIWALA IRON & STEEL ROLLING MILLS

ADARSG NAGAR, AJMER (RAJASTHAN)

2. Adv. / Consult

NONE;-----

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), Thvagaraya 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. 271 of 2007-SM

[Arising out of Order-in-Original No. 567(HKS) CE/JPR-II/2006 dated 07.11.2006 passed by the Commissioner (Appeals-II) Customs & Central Excise, Jaipur]

Date of Hearing/ Decision : 26.11.2008

For approval and signature:

Hon'ble Ms. Jyoti Balasundaram, Vice President

1.	Whether Press Reporters may be allowed to see the Order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982.	No
2	Whether it should be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	No
3	Whether Their Lordships wish to see the fair copy of the Order?	Seen
4	Whether Order is to be circulated to the Departmental authorities?	Yes

CCE, Jaipur-II

Appellant

Vs.

M/s Bansiwala Iron & Steel Rolling Mills

Respondent

Appearance:

Mr. S.K. Bakshi, DR for the appellant
None for the respondent

CORAM: Ms. Jyoti Balasundaram, Vice President

Final Order No. 1556/08-SM (BR)

Per Jyoti Balasundaram:

The issue in the present appeal relates to availment of credit of service tax paid on TR-6 challan in respect of Goods Transport Agency services during the period 01.01.2005 to 15.06.2005.

2. The respondents have prayed for a decision on merits on the basis of written submissions, hence I heard the learned DR and perused the record including the written submissions.

3. I find that the issue in dispute is no longer res-integra as it has been settled in favour of the assessee by the decision of the Tribunal in CCE, Goa vs. Essel Pro-Pack Ltd., -2007 (8) STR 609 (Tri. Mumbai) holding that TR-6 challan is a valid and proper document reflecting payment of tax and therefore credit in respect of service tax paid on GTA services availed on the basis of TR-6 challan is admissible. The above decision has been followed in CCE, Goa vs. Crompton Greaves Limited -2008 (226) ELT 117.

4. Following the ratio of the above decisions, I hold that the credit is admissible to the respondent, uphold the impugned order and reject the appeal.

[Dictated and pronounced in the open Court]

[Jyoti Balasundaram]
Vice President

[Pant]