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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

E/1237/2007 – SM[BR]   Date 12/12/2008

ant Registrar
.E.S.T.A.T, New Delhi

To :
M/S RAIPUR ALLOYS & STEEL LTD.

SH. RAJESH CHHIBBER, ADVOCATE, FA-9, NEW
KAVI NAGAR, GHAZIABAD.
2. SILTARA, RAIPUR.
M/S RAIPUR ALLOYS & STEEL LTD.   Appellant

Vs

C.C.E. RAIPUR   Respondent

I am directed to transmit herewith a certified copy of **Final order No.** 1596 / 2008 - **SM[BR]** dated **8.12.2008**

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. RAIPUR
CENTRAL EXCISE BUILDING, DHAMTARI ROAD, TIKRAPARA, RAIPUR 492001.
2. Adv. / Consult
MR.RAJESH CHHIBBER
FA/9, NEW KAVI NAGAR, GHAZIABAD

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 - 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). Thyagaraya Road. T. Nagar.Chennai
13 Taxindiaonline.com Pvt.Ltd. B-XI/8183.Vasant Kunj. New Delhi - 110070
14 Easy Service Tax Online Dot Com Pvt.Ltd.407A.Iscon Mall.Above Star India Bazar.Satellite Road.Ahmedabad-1
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Assistant Registrar
(SM Appeal Branch)

IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
West Block No.2, R.K.Puram, New Delhi-110066.
Principal Bench, New Delhi.

E/1237/07 SM

[Arising out of Order-in-Original No.15(ST)RPR-I/52/2007 dt.12.3.07 passed by the Commissioner(Appeals),Raipur)

For approval and signature:

Hon'ble Mr. RAKESH KUMAR, MEMBER (TECHNICAL)

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 would 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 Department Authorities:	:

M/s. Raipur Alloys & Steel Ltd. — Appellant

Versus

CCE, Raipur — Respondent

Appearance
Shri Rajesh Chhibber, Adv. appellant
Shri R.K.Saini, Authorised Departmental Representative(DR) For respondent

Coram: Hon'ble Mr. RAKESH KUMAR, MEMBER (TECHNICAL)

Date of decision: 8.12.08
Final Order No. 1596/08-SM(BR)

Per Rakesh Kumar:

Heard both the sides. The point of dispute in this case is as to whether the service tax credit of service tax paid on the goods transport service could be taken on the basis of TR.6 Challan. The Revenue taking the view that TR.6 Challan was not a valid document prescribed under the Cenvat Credit

Rules denied the credit amounting to Rs.9,38,177/- for the period from 1.3.05 to 14.6.05.

2. Shri R.Chhibber, Advocate, Ld. Counsel for the Appellant ~~has~~ pleaded that the issue involved in this case is squarely covered by the Tribunal's judgment in the case of Gaurav Krishna Ispat(I) Pvt. Ltd. vs CCE, Raipur (Final Order No.ST/325/08 dt.17.10.08) wherein the Tribunal relying upon its earlier judgment in the case of CCE vs Crompton Greaves Ltd. reported in 2008(226)ELT.117 and in case of CCE vs Essel Pro-Pack Ltd. reported in 2007(8)STR.609 has held that service tax credit is permissible on the basis of TR-6 challan.

3. Shri R.K.Saini, ld. Departmental Representative fairly concedes that this issue covered by the above mentioned judgments of the Tribunal.

4. In view of this, since the issue involved in this is covered by the above mentioned judgments of the Tribunal, the impugned order is not sustainable and the same is set aside. The appeal is allowed.

Order dictated and pronounced in the open Court.

(Rakesh Kumar)
Member Technical

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