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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. E/1347/2007 – SM[BR] Date 02/01/2009

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

To :
M/S RAMESH STEEL INDUSTRIES (UNIT-I)
G.E. ROAD, TATIBANDH RAIPUR (C.G.)

M/S RAMESH STEEL INDUSTRIES (UNIT-I) Appellant
Vs
C.C.E. RAIPUR Respondent

I am directed to transmit herewith a certified copy of **Final order No.** 1627 /2008 - **SM[BR]** dated 17.12.2008 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 SHRI BIPIN GARG ADV.
B-1/1289-A, VASANT KUNJ NEW DELHI -70.

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 – 110 066.
Principal Bench, New Delhi

COURT NO. IV

Excise Appeal No. 1347 of 2007 (SM)

[Arising out of the Order-in-Appeal No. 20-ST/RPR-I/2006 dated 19/12/2006 passed by The Commissioner (Appeals-I), Central Excise & Customs, Raipur.]

For Approval and signature :
Hon'ble Shri 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 Ramesh Steel Industries — Appellant

Versus

CCE, Raipur — Respondent

Appearance

Shri Atul Gupta, C.S. – for the appellant.

Shri A.K. Rastogi, Authorized Representative (DR) – for the respondent.

CORAM : **Hon'ble Shri Rakesh Kumar, Member (Technical)**

DATE OF HEARING : 17/12/2008.

Final Order No. 1627/08-SM(BR) Dated : 17.12.08

Per. Rakesh Kumar :-

The issue involved in this case is whether prior to 15/06/05, Cenvat credit of Service Tax paid on the GTA service received by the Appellant in respect of the inward transport of the inputs could be availed on the strength of TR-6 challan.

2. Heard both the sides.

2.1 Shri Atul Gupta, C.S., appearing for the Appellant pleaded that the issue involved in this case squarely covered by the Tribunal's judgment in case of Gaurav Krishna Ispat (I) Pvt. Ltd. vs. CCE, Raipur [final order No. ST/325 of 2008 dated 17/10/08], wherein the Tribunal relying upon its judgments in cases of **CCE vs. Crompton Greaves Ltd.** reported in **2008 (226) E.L.T. 117** and in the case of **CCE vs. Essel Pro-Pack Ltd.** reported in **2007 (8) S.T.R. 609** held that even during period prior to issue of Notification No. 28/2005-CE dated 15/06/05, the service tax credit in respect of GTA service could be taken on the strength of TR-6 challan.

2.2 The learned Departmental Representative pleaded that the Cenvat credit has been rightly denied as the TR-6 challan was made on valid document for making Cenvat credit only by Notification No. 28/05 dated 15/06/05 and prior to this, TR-6 challan was not a valid duty paying document for the purpose of denying Cenvat credit.

3. I have carefully considered the submissions from both the sides. The issue involved in this case is squarely covered by the judgments of the Tribunal in the cases of M/s Gaurav Krishna Ispat (I) Pvt. Ltd. vs. CCE, Raipur (Supra), CCE vs. Crompton Greaves Ltd. (Supra) and CCE vs. Essel Pro-Pack Ltd. (Supra), in view of this, the impugned order is not sustainable and the same is set aside. The appeal is allowed.

(Dictated and pronounced in open court.)

(Rakesh Kumar)
Member (Technical)

PK