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CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, WEST BLOCK No.2, R.K.PURAM, NEW DELHI - 110066
CUSTOMS APPEAL BRANCH

Appeal No. ST/299 -300/2008 - CU[DB] Date 21/07/2009
ST/MISC/414-15/09

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

To :
M/S MOHIT PAPER MILLS LTD.
NAGINA ROAD.BIJNOR.

M/S MOHIT PAPER MILLS LTD. Appellant
Vs
C.C.E. MEERUT I Respondent

I am directed to transmit herewith a certified copy of **Final order No. ST/223-224/ 2009 CU[DB]** dated 09.07.09 passed by the Tribunal under Section 129, (B) of the Customs Act,1962 & Financial Act 1994 relating to Service Tax

Alongwith Misc Order No ST/68/09

Assistant Registrar
(Customs Appeal Branch)

Copy to :
1. Respondent
   C.C.E. MEERUT I
   EXCISE CHOWK, UNIVERSITY ROAD, MANGAL PANDEY NAGAR, MEERUT - 250005.
2. Adv. / Consult
   MR.L.P ASTHANA
   R-163, SECOND FLOOR, GREATER KAILASH-1, NEW DELHI - 110 048.
3. S.D.R
4. J.C.D.R.
5. Bar association, CESTAT, New Delhi
6. Director Publications, Customs, Excise. I.P. Estate, New Delhi
7. M/s Centax Publictions Pvt Ltd., 1512-B, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony, New Delhi - 3
8. Commercial Laws of India Pvt Ltd. Post Bag No. 1033, No.2(Old No. 36), Vaithyaram Street, T. Nagar,Chennai -17
9. Raghuraman's 44-B, Regal Flat,Shipra Suncity, Indirapuram - 201010,Ghaziabad, DT, U.P.
10. M/s Manupatra Information Solutions Pvt Ltd. Excise & Customs Cases B-37, Sector - 1, Noida - 201301, Gautam Budh Nagar, (UP)
11. M/s. Deeparchie Publications, M-93, Marg. 46, Saket, New Delhi 110017
12. Taxindiaonline.com Pvt.Ltd, B-XI/8183,Vasant Kunj, New Delhi - 110070
13. Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh, New Delhi - 110026
14. Easy Service Tax Online Dot Com Pvt.Ltd.407A,Iscon Mall,Above Star India Bazar,Satellite Road,Ahmedabad-15
15. LAWCRUX Advisors Pvt Ltd, LAW House,1-8,Sector - 10, Faridabad 121003 (Haryana)
16. Office Copy
17. Guard file

Assistant Registrar
(Customs Appeal Branch)

18. M/s Jain Steels
    Mandawar Road, Bijnor (UP)

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

ST/Misc 414-415/09, ST/Appeal Nos. 299-300/2009-

(Arising out of order in appeal No. 26/CE/MRT.I/08 dated 30.1.2008 dated passed by the Commissioner of Central Excise, Meerut)

M/s Jain Steels
M/s Mohit Paper Mills Ltd Appellant

Vs

CCE, Meerut-I Respondent

Appeared for Appellant : Shri Abhishek Jaju, Advocate
Appeared for Respondent : Shri Vijai Kumar, SDR

Coram: **Hon'ble Mr. D.N. Panda, Judicial Member**
Hon'ble Mr. Rakesh Kumar, Technical Member

Date of Hearing:1.7 .2009

Final Order No. ST/223-224/08 /2009-
Misc Order No. ST/68/08
Per D.N. Panda:

In these two appeals, the only issue involved is whether the appellant is entitled to abatement granted by Notification No.32/04 dated 3.12.2004 in respect of GTA Service. The appellant has moved an application for extension of stay. The crucial aspect has already been considered while stay order was passed by Tribunal. Therefore, we consider it necessary to dispose of the appeals without keeping the same pending when the issues are no more in conflict.

2. Board Notification is very clear to grant relief to GTA Service provider if they give declaration in the manner required by that Notification. We have found from the appeal record of M/s Jain

Steel as to manner of declarations/certificates appearing at page 38 to 69 of the appeal folder. When we look into the impugned order, we also find that the learned Appellate Authority had occasion to go through all these documents which is patent from para 4 at page 3 of the impugned order. Not only the declarations were on record, but also a Chartered Accountant's Certificate was also before that Authority. Learned Counsel submits that this is the similar finding in other appeal.

3. Heard both the sides and gone through the records.

4. We have gone through the decision of the Tribunal in the case of Areva T&D India Ltd Vs CCE Allahabad reported in 2009 (14) STR 426 (Tri.Del)It is also not in dispute that furnishing of declaration is a necessity of law to get relief as granted by aforesaid Notification. When we have been taking a consistent view that substance of declaration has primacy than the format of declaration, to do justice to both sides, having noticed the declaration on record, serving purpose of the notification, we should have no hesitation to allow both the appeals. We order accordingly and set aside the impugned orders.

4. In view of disposal of the appeals aforesaid, both Misc Applications for extension of stay have become infructuous.

(Order dictated and pronounced in the open Court).

(D.N. Panda)
Judicial Member

(Rakesh Kumar)
Technical Member

MPS*