

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/193 - 195 / 2008-SM[BR]

Date 14/01/2009

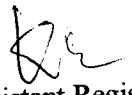
Assistant Registrar
C.E.S.T.A.T, New Delhi

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

Appellant
Vs
Respondent

M/S NAHAR FIBRE, 100% EOU

I am directed to transmit herewith a certified copy of Final order No. 58 - 60 / 2009 - SM[BR] dated 9.1.2009 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

- (1-3) M/S NAHAR FIBRE, 100% EOU
(PROP. NAHAR EXPORTS LTD.)(NOW PROP. NAHAR SPINNING MILLS),
JITWAL KALAN,
MALERKOTLA (PB)
2. Adv. / Consult SHRI BALBIR SINGH ADV.
DSK LEGAL, 46, ARADHANA, CHANAKYAPURI NEW DELHI -66.

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), Thvagarava 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)

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

COURT NO. II

Service Tax Appeal No. 193-195 of 2008-SM

(Arising out of Order-in-Appeal No. 391, 393,
394/CE/Appl/Ldh/2007 dated 14.12.2007/19.12.07 passed by the
Commissioner (Appeals), Central Excise, Jalandhar (Chandigarh))

CCE, Ludhiana

Appellant
Shri S.K. Bakshi, DR

Vs.

M/s Nahar Fibre

Respondent
Shri R. Singh, Advocate

Date of Hearing: 1.1.2009

CORAM: HON'BLE MR. D.N. PANDA, MEMBER (JUDICIAL)

Final Order No. 58 to 60/08-sm(BR) dated 9-1-09

Per D.N. Panda:

Ld. DR submits that the respondent was given undue relief by the Id. Commissioner (Appeals). Ld. counsel appearing on behalf of the respondent supports the order of the Id. appellate authority below.

2. Heard both sides and perused the record.
3. The precise issue in the appeal is as to the grant of input credit for the service provided. Ld. Commissioner (Appeals) has given reason how law permits for grant of

ST/194-195/08-SM

input credits in respect of liability relating to service provided. Revenue's appeal fails on merits. Accordingly all the three appeals are dismissed.

2. This order shall have effect in favour of the Respondent, if the Id. counsel for the respondent deposits the Court fee in respect of his vakalatnama filed since he has failed to affix Court fee and he undertakes to comply in the course of the day.

(Dictated & pronounced in open Court)

(D.N. PANDA)
JUDICIAL MEMBER

RM