

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/3043/2006 – SM[BR]

Date 27/04/2009

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

To :
C.C.E.RAIPUR
DHAMTARI ROAD,TIKRAPARA,RAIPUR.
C.C.E.RAIPUR

Appellant

Vs
Respondent

M/S SHIVNATH ORGANICS P LTD

I am directed to transmit herewith a certified copy of **Final order No. 333 / 2009 –SM[BR]** dated 16.4.09
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 SHIVNATH ORGANICS P LTD

PLOT NO 3 &4,MPAKVN GROWTH CENTRE,RASMADA,BORAI,DISTT-DURG(CG)

2. Adv. / Consult

NONE;-----

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 Publications 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 Kuni, 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 (Harvana)

16 Office Copy

17 Guard file


Assistant Registrar
(SM Appeal Branch)

IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE
TRIBUNAL, NEW DELHI, PRINCIPAL BENCH NEW DELHI

Excise Appeal No.3043 of 2006-SM (BR)

Arising out of Orders-in-Appeal No.61/RPR-II/2006 dated 20.06.2006, passed
by the Commissioner of Central Excise (Appeals), Tikrapara, Raipur]

Date of Hearing/ Decision:16.04.2009

For approval and signature:

Hon'ble Mr. P.K. Das, Member (Judicial)

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- | | | |
|--|---|------|
| 1. Whether Press Reporters may be allowed to see
CESTAT (Procedure) Rules, 1982. | : | |
| 2. Whether it should be released under Rule 27 of the
CESTAT (Procedure) Rules, 1982 for publication
in any authoritative report or not? | : | M2 |
| 3. Whether Their Lordships wish to see the fair copy
of the Order? | : | |
| 4. Whether Order is to be circulated to the Departmental
authorities? | : | Y-83 |
-

CCE, Raipur

.....Appellant

[Rep. by Shri R.K. Verma, DR]

Vs.

M/s. Shivnath Organics Pvt. Ltd.

...Respondent

[Rep. by None]

CORAM: **Hon'ble Mr. P.K. Das, Member (Judicial)**

Final Order No. 333/99...../Dated:16.04.2009

Per P.K. Das:

Revenue filed this appeal against the Order of the Commissioner
(Appeals), whereby Adjudication Order was set aside.

2. After hearing the Id. DR and on perusal of the records, I find that
the issue in this case is that the respondent availed Cenvat Credit on the

strength of TR-6 Challan on the input-service relating to Goods Transport Operator for the month of April, 2005. The Original Authority denied the credit availed on TR-6 Challan. The Commissioner (Appeals) set aside the order of the Adjudicating Authority. It is seen that the Tribunal in the case of M/s. Ganesh Bakers Private Limited Vs. CCE, Raipur, it has been held that TR-6 Challan to be considered as proper documents for availing Cenvat Credit of Service Tax.

3. In view of the above discussions, I do not find any reason to interfere the order of the Commissioner (Appeals). Accordingly, the appeal filed by the Revenue is rejected.

Order dictated & pronounced in open court on 16.04.2009.

(P.K. Das)
Member (Technical)

Ckp.