TELEGRAM : CEGCANAL
Website : www.cestat.gov.in

REGISTERED / AD
Email : delhi@cestat.gov.in

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/1212/2007 – SM[BR] Date 22/07/2009

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

To :
M/S UTKAL HYDROCARBONS
16, LIGHT INDUSTRIAL AREA, BHILAI
(CHHATTISGARH)

M/S UTKAL HYDROCARBONS Appellant
Vs
C.C.E. RAIPUR Respondent

I am directed to transmit herewith a certified copy of **Final order No**. 725 / 2009 –SM[BR] dated 16.7.2009

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 A.K. MISHRA ADV.
   N/V;--------------------------

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
(SM Appeal Branch)

IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
WEST BLOCK NO. 2, R.K. PURAM, NEW DELHI

COURT – III

EXCISE APPEAL NO. 1212 OF 2007-SM

[Both rising out of common Order-in-Appeal No. 21-ST/RPR-II/2006 dated 19.10.2006 passed by the Commissioner (Appeals-II), Customs & Central Excise, Raipur]

For approval and signature:

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

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?	No
3.	Whether their Lordships wish to see the fair copy of the order?	
4.	Whether order is to be circulated to the Departmental authorities?	Yes

M/s. Utkal Hydrocarbons — Appellants

Vs.

CCE, Raipur — Respondent

Appearance:

Shri A.K. Mishra, Advocate for the respondents;
Shri Iskitkhar Baig, SDR for the Revenue

Coram:

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

Date of hearing/decision: 16th July, 2009

FINAL ORDER NO. 735/2009-SMC(BR) **dated** 16.7.09

Per P.K. Das:

After hearing both sides and on perusal of the records, it is seen that the credit of Rs. 30,543/- in respect of Service Tax paid on outward transportation and availed on the basis of TR-6 challan which is not valid document for taking Cenvat credit. The Tribunal consistently viewed that TR-6 challan to be considered as proper document for availment of Cenvat credit on Goods Transport Agency services under Rule 9 of Cenvat Credit Rules, 2004. Learned Counsel relied upon the following decisions of the Tribunal:-

(a) CCE, Goa vs. Crompton Greaves Ltd. – 2008 (226) ELT 117 (Tri.-Mumbai);

(b) CCE, Goa vs. Essel Pro-pack Ltd. – 2007 (8) STR 609 (Tri.-Mumbai);

(c) CCE, Goa vs. Automobile Corporation of Goa Ltd. – 2007-TIOL-1906-CESTAT-MUM

2. I find that the issue is already covered by the above decisions. In view of that, denial of credit of Rs. 30,543/- is set aside. Appeal is allowed.

(Dictated & pronounced in the Open Court.)

(P.K. DAS)
MEMBER (JUDICIAL)

RK