

**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/1437/2007 – SM[BR]

Date 29/07/2009

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

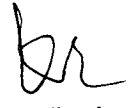
To :  
M/S SKS ISPAT LIMITED  
PHASE-II, SILTARA INDUSTRIAL AREA, PAIPUR  
(C.G)-493111  
M/S SKS ISPAT LIMITED

Appellant

Vs  
Respondent

C.C.E. RAIPUR

I am directed to transmit herewith a certified copy of Final order No. 835 / 2009 –SM[BR] dated 20.7.2009  
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

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

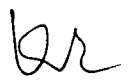
13 Taxmann Allied Service Pvt Ltd., 21/35, West Puniabi Bagh, New Delhi - 110026

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.1437 of 2007-SM (BR)

[Arising out of Order-in-Appeal No.17-ST/RPR-1/2006 dated 14.12.2006  
passed by the Commissioner (Appeals-I), Central Excise & Customs,  
Raipur (C.G.)]

Date of Hearing/ Decision:20.07.2009

For approval and signature:

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

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?
3. Whether Their Lordships wish to see the fair copy  
of the Order?
4. Whether Order is to be circulated to the Departmental  
authorities?

:  
: *no*  
:  
: *yes*

M/s. SKS Ispat Limited

(Rep. by None.)

...Appellants

Vs.

CCE, Raipur

...Respondent  
(Rep. by Shri Iskitkhar Baig, SDR)

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

*Final* Order No. *835/2009 SM (BR)* Dated:20.07.2009

**Per P.K. Das:**

Heard the ld. DR on behalf of the Revenue and perused the  
records.

2. Cenvat credit was denied to the appellants in respect of input-service to Goods Transport Agency Service on the ground that the credit has been availed on the basis of TR-6 challan during the period 1.1.2005 to 14.06.2005. It is seen that the Tribunal consistently viewed that the credit on GTA Service availed on the strength of TR-6 challan prior to Notification No.20.2005-CE dated 7.6.2005 effective from 16.06.2005 is a valid duty paying document. The appellant relied upon the decisions of the Tribunal as under:-

- (a) M/s.Gaurav Krishna Ispat (I) Pvt. Ltd. Vs. CCE, Raipur  
2008 –TMI-31348-CESTAT, New Delhi
- (b) Commissioner of Central Excise, Goa Vs. Essel Pro-Pack  
Ltd. - 2007(8) STR 609 (Tribunal-Mumbai)
- (c) M/s. Nestle India Ltd. Vs. CCE, Goa  
2008 (223) ELT 309 (Tribunal-Mumbai)
- (d) Commissioner of Central Excise Vs. M/s.Crompton  
Greaves Ltd. -2008(226) ELT 117 (Tribunal-Mumbai)

3. In view of the above decisions, I find that the impugned order cannot be sustained. Accordingly, the impugned order is set aside and the appeal is allowed with consequential relief.

Order dictated & pronounced in open court on 20.07.2009.

( P.K. Das )  
Member (Judicial)

Ckp.