

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/531 /2006 – SM[BR]

Date 03/08/2009

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

To :
C.C.E INDORE

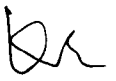
P.B. NO 10, MANIK BAGH PALACE, INDORE(MP)

C.C.E INDORE

M/S RAYMOND LTD,UNIT II

Appellant
Vs
Respondent

I am directed to transmit herewith a certified copy of Final order No. 853 / 2009 –SM[BR] dated 21.7.2009
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

M/S RAYMOND LTD,UNIT II

UNIT II, PLOT NO 198, SECTOR-1, INDUSTRIAL AREA, PITHAMPUR, DISTT- DHAR(MP)

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

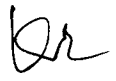
13 Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh, New Delhi - 110026

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 & SERVICE
TAX APPELLATE TRIBUNAL,
WEST BLOCK NO. 2, R.K. PURAM,
NEW DELHI**

COURT – III

SERVICE TAX APPEAL NO. 531 OF 2006-SM

[Arising out of Order-in-Appeal No. IND-I/295/2006 dated 6.9.2006 passed by the Commissioner (Appeals), Customs & Central Excise, Indore]

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?	ni
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-ty

CCE, Indore
Vs.

Appellants

M/s. Raymond Limited

Respondents

Appearance:

Shri S.K. Bhaskar, S.D.R. for the Revenue;
None for the respondents

Coram:

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

Date of hearing/decision: 21st July, 2009

FINAL ORDER NO. 852/2009-SM(BR) dated _____

Per P.K. Das:

Revenue filed this appeal against the order of the Commissioner (Appeals) whereby adjudication order was set aside.

2. After hearing learned D.R. and on perusal of the records, it is seen that the issue involved in this case is denial of credit on input services used for transportation of goods from factory gate to the buyers premises. On request of the Bench learned Advocate Shri Hemant Bajaj placed the decision of the Larger Bench in the case of AVB Ltd. vs. CCE & ST, Bangalore, reported in 2009 (15) STR 23 (Tri.-Bang.) in favour of the assessee. In view of that, I do not find any reason to interfere with the order of the Commissioner (Appeals). Accordingly, appeal filed by the Revenue is rejected.

(Dictated & pronounced in the Open Court.)

(P.K. DAS)
MEMBER (JUDICIAL)

RK