

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/2566/2007 – SM[BR]

Date 04/09/2009

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

To :
M/S SWARAJ AUTOMOTIVES LTD.
NABHA PATIALA
M/S SWARAJ AUTOMOTIVES LTD.

C.C.E. CHANDIGARH

Appellant

Vs
Respondent

I am directed to transmit herewith a certified copy of Final order No. 1109 / 2009 –SM[BR] dated 27.8.2009
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. CHANDIGARH

C.R. BUILDING, PLOT NO. 19, SECTOR 17-C, CHANDIGARH 160017

2. Adv. / Consult

MR.V. LAXMIKUMARAN

B-6/10, SAFDARJUNG ENCLAVE, NEW DELHI-110029

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.2566 of 2007-SM (BR)

[Arising out of Order-in-Appeal No.214/CE/CHD/07 dated 28.06.2007
passed by the Commissioner of Central Excise (Appeals), Chandigarh]

Date of Hearing/ Decision:27.08.2009

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?

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: y-n

M/s. Swaraj Automotives Ltd.

.....Appellants
(Rep. by Shri B.L. Narsimhan, Advocate)

Vs.

CCE, Chandigarh

....Respondents
(Rep. by Shri I. Baig, SDR)

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

final Order No...1109/2009 SM (BR) Dated:27.08.2009

Per P.K. Das:

Heard both sides and perused the records.

2. The issue involved in this case relates to the admissibility of the
Cenvat Credit of Service Tax paid on outward transportation to the
appellants as input-service. The Commissioner (Appeals) passed the

order following the decision of the Tribunal in the case of Gujarat Ambuja Cements Ltd. 2007 (6) STR 249 (Tribunal-Delhi), which was over-ruled by the Hon'ble Punjab & Haryana High Court in the case of Ambuja Cement Ltd. Vs. Union of India & Ors. reported in 2009-TIOL 110-HC-P&H-ST.

3. Ld. Advocate also relied upon the decision of the Larger Bench of the Tribunal in the case of ABB Ld. Vs. CCE – 2009-TIOL-830-CESTAT-BANG-LB.

4. In view of the above decision of the Hon'ble Punjab & Haryana High Court and the Larger Bench of the Tribunal, the impugned order is set aside. The appeal is allowed with consequential relief.

Order dictated & pronounced in open court on 27.08.2009.

(P.K. Das)
Member (Judicial)

Ckp.