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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/2148/2007 – SM[BR] Date 24/09/2009

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

To :
M/S TECHNICAL ASSOCIATES LTD.
FAIZABAD ROAD, LUCKNOW

M/S TECHNICAL ASSOCIATES LTD. Appellant
Vs
C.C.E. LUCKNOW Respondent

I am directed to transmit herewith a certified copy of **Final order No.** 1164/2009 –SM[BR] dated 8.9.2009 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. LUCKNOW
7-A, ASHOK MARG, LUCKNOW.
2. Adv. / Consult
MR.KAPIL VAISH
B-51, BUTLER PLAZA, 95, CIVIL LINES, BAREILLY.
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)

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
WEST BLOCK NO.II, R.K. PURAM, NEW DELHI-110066.
BENCH-SM

Appeal No.E/2148/07

[Arising out of Order-in-Appeal No.44-CE/LKO/2007 dated 27.04.2007 passed by the Commissioner (Appeals), Lucknow].

Date of Hearing:08.09.2009
Date of decision: 08.09.2009

M/s.Technical Associates Ltd. ...Appellant

Vs.

CCE, Lucknow ... Respondent

Present for the Appellant :Shri.Kapil Vaish...
Present for the Respondent:Shri S.Gautam, DR

CORAM: HON'BLE MR. RAKESH KUMAR, TECHNICAL MEMBER

Final **ORDER NO.** 1162/2009-SM(BR) **DATED:08.09.2009**

PER: RAKESH KUMAR

Heard both sides.

2. Both sides agree that the issue involved in this case is as to whether credit of service tax paid by the appellant on outward transportation of their final products from the factory to the customer's premises is permissible or not, and this issue stands settled by the Larger Bench of this Tribunal in its judgment in the case of ABB Ltd. & Ors. Vs. CCE & ST, Bangalore and others, reported in 2009 (92) RLT 665 (CESTAT-LB) & others reported in 2009 (92) RLT 665 (CESTAT

LB). Tribunal in this judgment has held that outward transportation of the finished goods from the place of removal is inputs service, as it is covered by words 'activities relating to business' used in the definition and each limb of definition is an independent benefit/concession. In view of settled legal position on the issue involved in this case, the impugned order in appeal is not correct and hence the same is set aside.

3. In the result, the appeal is allowed with consequential relief.

[Dictated & Pronounced in the open Court].

(RAKESH KUMAR)
TECHNICAL MEMBER

Anita