

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/2659/2007 – SM[BR]

Date 05/10/2009

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

To :
C.C.E. GHAZIABAD
C.G. O. COMPLEX-II, KAMLA NEHRU NAGAR,
GHAZIABAD 201302
C.C.E. GHAZIABAD

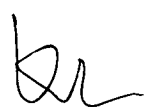
Appellant

Vs

Respondent

M/S K L STEELS (P) LTD.

I am directed to transmit herewith a certified copy of Final order No. 1180 / 2009 –SM[BR] dated 23.9.2009
passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944


Assistant Registrar
(SM Appeal Branch)

Copy to :

1. Respondent

M/S K L STEELS (P) LTD.

LAL KUAN, BULADSHAHR ROAD, GHAZIABAD, UP.

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 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 (Harvana)

16 Office Copy

17 Guard file


Assistant Registrar
(SM Appeal Branch)

**CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL,
West Block No. 2, R.K. Puram,
NEW DELHI**

COURT No. III

CENTRAL EXCISE APPEAL NO. 2659 of 2007-SM

[Arising out of Order-in-Appeal No. 63-CE/GZB/2007 dated 29.6.2007
passed by the Commissioner (Appeals) Central Excise, Ghaziabad]

Dated of hearing/decision: 23rd September, 2009

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?	na
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-h

CCE, Ghaziabad

Appellant

Vs.

M/s. K.L. Steels Pvt. Ltd.,

Respondent

Appearance:

Shri S.R. Meena, SDR for the Revenue;
None for the respondent

Coram:

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

FINAL ORDER NO. 1180/2009-SM(CB.R) dated 23.9.09

Per P.K. Das:

Revenue filed this appeal against the order of the Commissioner (Appeals).

2. After hearing learned SDR and on perusal of the records, I find that the original authority disallowed the credit of Rs. 15,247/- and imposed penalty of equal amount on the Mobile phone. The Commissioner (Appeals) set aside the adjudication order following the decision of the Tribunal in the case of India Rayon & Industries Ltd. vs. CCE, Bhavnagar, reported in 2006 (4) STR 79 (Tri.-Mum.). It has been held that service tax paid on mobile phone is available as credit to the service providers of output service and manufacturers in absence of any express prohibition under the Cenvat Credit Rules, 2004.

3. In view of the above discussion, 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)