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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/2814 – 2815 / 2007 –SM[BR] Date 17/11/2009

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

To :
C.C.E. RAIPUR
CENTRAL EXCISE BUILDING, DHAMTARI ROAD,
TIKRAPARA, RAIPUR 492001.

C.C.E. RAIPUR Appellant

Vs

M/S BEEKAY ENGG & CASTING Respondent

I am directed to transmit herewith a certified copy of **Final order No**. 1425-1426 / 2009 –SM[BR] dated 11.11.2009 passed by the Tribunal under Section 35-C(1)of Central Excises Act, 1944

Assistant Registrar
(SM Appeal Branch)

Copy to :

1. Respondent
1. M/S BEEKAY ENGG & CASTING
2. M/S BEEKAY ENGG & CASTING
27/28, LIGHT INDUSTRIAL AREA, BHILAI, DISTT- DURG(CG)

2. Adv. / Consult SHRI PUSHKAR SINGH ADV.
N/V;---------------------------------

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)

IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL, NEW DELHI PRINCIPAL BENCH, COURT NO. III

Excise Appeal No. 2814 & 2815 of 2007-SM(BR)

[Arising out of Order-in-Appeal No. 119/RPR-II/2007 dated 13.7.07 and No. 118/RPR-II/2007 dated 12.7.07 both passed by Commissioner of Central Excise (Appeals I), Raipur]

For approval and signature:

Hon'ble Mr. M. Veeraiyan, Member (Technical)

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1. Whether Press Reporters may be allowed to see the Order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982? : Yes
2. Whether it should be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not? : NO
3. Whether Their Lordships wish to see the fair copy of the Order? : Seen
4. Whether Order is to be circulated to the Departmental authorities? : Yes

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Commissioner of Central Excise Raipur — Appellants

Vs.

M/s. Beekay Engg. & Casting — Respondent

Appearance:

Shri S.K. Bhaskar, DR for the Appellants
Shri Pushkar Singh, Company Secretary for the Respondent

Date of Hearing/decision : 11.11.2009

ORAL ORDER NO. 1425 - 1426/2009 SM(Br)

Per M. Veeraiyan:

These two appeals by the department are against two different orders of Commissioner(Appeals) relating to same respondents on the same issue but relating to different periods.

2. Heard both sides.

3. The department is aggrieved against the order of the Commissioner (Appeals) in allowing the Cenvat credit on service tax paid relating to mobile phone, WLL phone, landline telephone, rent-a-cab services, courier service, clearing and forwarding (outward freight), general insurance of private car, general insurance of money, general insurance against personal accident, general insurance of motor package, maintenance and repairs like servicing of photocopying machines.

4. Learned advocate for the respondent submits that identical issue relating to same respondent for earlier period has been decided by the Tribunal vide Final Order No. 661/2009-SM (Br) dated 11.6.09 in Central Excise Appeal No. 2131/07-SM.

5. After going through the facts of the present case and the order of the Tribunal dated 11.6.2009, the learned DR fairly concedes that the facts of these two cases and the facts of the case in Appeal No. E/2131/07 are identical.

6. In the order dated 11.6.2009, the Tribunal has allowed credit of service tax in respect of all the disputed services. Inasmuch as the dispute

relates to the same input services, these appeals, for the detailed reasons given in the order dated 11.6.09 are dismissed.

7. Appeals are rejected.

(M. Veeraiyan)
Member(Technical)

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