

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/509 - 511 /2010 – SM [BR]

Date 04/01/2011

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

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

Appellant
Vs
Respondent

M/S. NAHAR SPINNING MILLS LTD. (UNIT-II)

I am directed to transmit herewith a certified copy of Final order No.3 – 5 / 2011 –SM[BR] dated 15.12.2010
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. NAHAR SPINNING MILLS LTD. (UNIT-II)
VILLAGE LEHLI, P. O. DAPPAR,
DISTT. MOHALI, PUNJAB.
2. Adv. / Consult SHRI RUPENDERA SINGH ADV.
DSK LEGAL, ADVOCATES, 46, ARADHANA, CHANAKYAPURI
NEW DELHI-66.
3. C.D.R
4. Bar association, CESTAT, New Delhi
5. Director Publications, Customs, Excise, I.P. Estate, New Delhi
6. M/s Centax Publications Pvt Ltd., 1512-B, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony, New Delhi -
7. Company Law Institute of India Pvt Ltd..No.2(Old No. 36), Vaithyaram Street, T. Nagar, Chennai -17
8. M/s. Deeparchie Publications, M-93, Marg, 46, Saket, New Delhi 110017
9. Taxmann Allied Service Pvt Ltd., 59/32, New Rohtak Road, New Delhi - 110005
10. Easy Service Tax Online Dot Com Pvt.Ltd.407A,Iscon Mall,Above Star India Bazar,Satellite Road,
Ahmedabad-15
11. LAWCRUX Advisors Pvt Ltd, LAW House,1-8,Sector - 10, Faridabad 121003 (Harvana)
12. TaxIndiaOnline.com Pvt Ltd., Unit No.1, 2nd Floor,Vasant Arcade,Nelson Mandela Road,
Vasant Kunj, New Delhi - 110070
13. Office Copy
14. Guard file
2. M/S. NAHAR SPINNING MILLS LTD. (100% EOU)
VILLAGE LEHLI, P. O. DAPPAR,
DISTT. MOHALI, PUNJAB.
3. M/S. NAHAR SPINNING MILLS LTD. (MERCERISING &
VILLAGE LEHLI, P. O. DAPPAR,
DISTT. MOHALI, PUNJAB.


Assistant Registrar
(SM Appeal Branch)

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

Date of Hearing/Decision:15.12.2010

Service Tax Appeal No. ST/509-511/10-SM

[Arising out of Order-in-Appeal No.12-14/ST/APPL/CHD-II/2010
dated 15.02.2010 passed by the Commissioner (Appeals), Central
Excise, Chandigarh].

CCE, Chandigarh

...Appellant

Vs.

M/s. Nahar Spinning Mills Ltd. & Others

... Respondent

Present for the Appellant :Shri.A. Khanna, DR
Present for the Respondent:Shri.Rupendra Singh, Advocate

Coram: HON'BLE MR. D.N. PANDA, JUDICIAL MEMBER

final **ORDER NO. 3705/2011 SM (BY)** **DATED:15.12.2010**

PER: D.N.PANDA

The issue whether service tax paid on GTA services shall be setoff against excise duty liability or no more remains in dispute in view of judgement of the Hon'ble High Court of Punjab and Haryana in Central Excise Appeal No. 99/08 filed by the Department against M/s.Nahar Industrial Enterprises Ltd. decided on 6th May 2010. Consequently, Revenue's appeals are dismissed.

[Dictated & Pronounced in the open Court].

(D.N.PANDA)
JUDICIAL MEMBER

Anita