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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

Date 07/02/2011

Appeal No. ST/1478/2010 – SM[BR]

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

To :
M/S ALBERT DAVID LTD.,
B-12&13, MEERUT ROAD, INDUSTRIAL AREA,
GHAZIABAD.
201003

M/S ALBERT DAVID LTD., Appellant
Vs
C.C.E. GHAZIABAD Respondent

I am directed to transmit herewith a certified copy of **Final order No.** 110 / 2011 - **SM[BR]** dated 27.1.2011 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
C.C.E. GHAZIABAD
C.G. O. COMPLEX-II, KAMLA
NEHRU NAGAR, GHAZIABAD
201302
2. Adv. / Consult
MR.V. LAXMIKUMARAN
B-6/10, SAFDARJUNG ENCLAVE, NEW
DELHI-110029
3. C.D.R
4. Bar association. CESTAT. New Delhi
5. Director Publications. Customs. Excise. I.P. Estate. New Delhi -
6. M/s Centax Publictions 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 -
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

Assistant Registrar
(SM Appeal Branch)

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

Service Tax Appeal No. 1478 of 2010-SM

[Arising out of Order-in-Appeal No. 158-ST/APPL/GZB/2010 dated 29.7.2010 passed by the Commissioner (Appeals), Customs, Central Excise & Service Tax, Ghaziabad.]

Date of Hearing: 27th January, 2010

For approval and signature:

Hon'ble Shri D.N. Panda, Judicial Member

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 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?	

M/s. Albert David Limited — Appellant

Vs.

CCE, Ghaziabad — Respondent

Present for the Appellant :Shri Hemant Bajaj, Advocate
Present for the Respondent :Shri R.K. Gupta, SDR

Coram: Hon'ble Shri D.N. Panda, Judicial Member

FINAL ORDER NO. 110 / 2011 SM \ BR

Per D.N. Panda:

Learned Counsel submits that the dispute relates to demand of service tax paid on GTA services by utilising the Cenvat credit account and the Cenvat credit was made permissible following the decision of the Hon'ble High Court of Punjab & Haryana in the case of CCE, Chandigarh vs. Nahar Industrial Enterprises Ltd. & Ors., reported in 2011 (104) RLTONLINE 3 (P&H). The Tribunal has decided the similar case of M/s. Dhillon Kool Drinks & Beverages Ltd., vide Final Order No. 1454/2010-SM(Br) dated 10th December, 2010.

2. Learned D.R. has no instruction to submit whether Revenue has gone in appeal against the order passed in Dhillon Kool Drinks & Beverages Ltd. (supra).

3. Heard both sides and perused the record.

4. There appears no further controversy for the ratio laid down by Hon'ble High Court of Punjab & Haryana deciding in favour of the assessee. For the position settled as above and no other controversy brought by the Revenue in the present appeal, assessee succeeds and their appeal is allowed.

(Pronounced in the open Court)

(D.N.PANDA)
JUDICIAL MEMBER

RK