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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/46 /2009 – SM[BR]** Date **02/05/2011**

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

To :
M/S SUNDEEP BOBBINS CO.
BULANDSHAHR ROAD, HAPUR, DISTT.

M/S SUNDEEP BOBBINS CO. Appellant

Vs

C.C.E. MEERUT II Respondent

I am directed to transmit herewith a certified copy of **Final order No. 228 / 2011 –SM[BR]** dated 26.4.2011 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. MEERUT II
OPP. SAHEED PARK (NEAR
ASHOK KI LAT) DELHI ROAD,
MEERUT (UP)

2. Adv. / Consult
MR.BIPIN GARG
B-1/1289,A-VASANT KUNJ, NEW DELHI

3. C.D.R
4. Bar association, CESTAT, New Delhi
5. Director Publications, Customs, Excise. I.P. Estate, New
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. Taxmann Allied Service Pvt Ltd., 59/32, New Rohtak Road, New Delhi -
9. Easy Service Tax Online Dot Com Pvt.Ltd.407A,Iscon Mall,Above Star India Bazar,Satellite Road, Ahmedabad-15
10. LAWCRUX Advisors Pvt Ltd, LAW House,1-8,Sector - 10, Faridabad 121003 (Haryana)
11. TaxIndiaOnline.com Pvt Ltd., Unit No.1, 2nd Floor,Vasant Arcade,Nelson Mandela Road, Vasant Kunj, New Delhi - 110070
12. Office Copy
13. Guard file

Assistant Registrar
(SM Appeal Branch)

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI
Court No.IV

E/Appeal No.46/09-SM

(Arising out of order in appeal No.111/ST/MRT.II/08 dated 29.9.08 passed by the Commissioner of Central Excise (Appeals), Meerut-II)

Date of Hearing: 26.4.2011

For Approval and signature:

Hon'ble Mr.Mathew John, Technical Member

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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 would 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 Department Authorities? No.

M/s Sandeep Bobbins Co — Appellants

Vs

CCE,Meerut-II — Respondent

Appeared for the Appellant: Ms. Sukriti Das, Advocate
Appeared for the Respondent: Shri S.K. Bhaskar, SDR

Coram: **Hon'ble Mr. Mathew John, Member (Technical)**

Final ORDER 228/2011 SM (BR)

Per Mathew John:

In this case, the issue involved is whether cenvat credit can be utilized for payment of service tax on GTA services on which the appellant is paying service tax as recipient of services. The amount involved is Rs. 32,112/- and the period involved is April, 2006 to September, 2006. The learned Advocate for the appellants submits that this matter has been considered in the case of CST, Mumbai Vs. Phills Engg Corporation reported in 2010 (20) STR 692 (Tri.Mum) and also in the unreported decision of National Engineering Industries Ltd Vs. CCE, Jaipur-I in Service Tax Appeal No. 324 of 2008 decided on 22nd February, 2011. She submits that there are other decisions also in this regard.

2. In view of the decisions of the Tribunal cited above, this issue is no longer res integra. The appeal is therefore, allowed with consequential relief.

(Order dictated and pronounced in the open Court.)

(MATHEW JOHN)
Technical Member

MPS*