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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/1310/2009 , E / 3972 / 2010 –SM[BR]** Date **24/06/2011**

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

To :

1. **M/S SURYA ROSHNI LIMITED,**
2. **M/S SURYA ROSHNI LIMITED.**
J-7 TO 11, INDUSTRIAL AREA, MALANPUR,DISTT.
BHIND (M.P.)

M/S SURYA ROSHNI LIMITED, Appellant

Vs

C.C.E. INDORE Respondent

I am directed to transmit herewith a certified copy of **Final order No.333 – 334 /2011-SM[BR]** dated 15.6.2011 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. INDORE
MANIK BAGH PALACE, POST
BOX NO. 10, INDORE 452001 (M.P.)

2. Adv. / Consult
MR.R.S. SHARMA, ADV.,
C-9/9656, VASANT KUNJ, NEW DELHI 110070

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,
WEST BLOCK NO.II, R.K. PURAM, NEW DELHI-110066.
SINGLE MEMBER BENCH
Court No.III

Excise Appeal No.E/1310/09-SM

Excise Appeal No.E/3972/10-SM

(Arsing out of Order-in-Appeal No.IND-I/32/2009 dated 12.2.2009 and No.IND/307/2010 dated 28.9.2010 passed by the CCE (A), Indore)

For approval and signature:

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

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?	NO

M/s.Surya Roshni Ltd. — Appellants

Vs.

CCE, Indore — Respondent

Present for the Appellant: Shri R.S.Sharma, Advocate
Present for the Respondent: Shri S.k.Bhaskar, SDR

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

Date of Hearing: 15.06.2011
Date of Decision: 15.06.2011

Final

ORDER NO. 333-334/2011 SM(Br)

PER: M.VEERAIYAN

These two appeals are by the same appellant involved a common issue. In one case a sum of Rs.7,635/- stands demanded after denying the credit on insurance of vehicle and in another case a sum of Rs.10,125/- by denying credit on service tax on insurance of vehicle. The penalty of Rs.2,000/- in each case stands imposed.

2. Learned Advocate submits that the issue stands covered by several decisions of the Tribunal for example the decision of the Tribunal in the case of CC & CE, Raipur vs.H.E.G.Ltd. reported in 2010 (20) STR 312 wherein it has been held that the insurance of vehicle is in relation to maintenance related to activities of vehicles and therefore the credit has to be allowed. The decision of the Tribunal in the case of CC & CE, Raipur vs. H.E.G.Ltd. has been passed relying upon the decision of the Tribunal in the case of CCE vs. J. K. Cement Works reported in 2009 (14) STR 538.

3. Learned SDR reiterating the findings and reasoning of the Commissioner refer to para-wise comments furnished to the grounds of appeal.

4. I find that the issue relating to admissibility of credit during the relevant period stands settled by the decisions of the Tribunal for example the decisions in the case of J. K. Cement Works and H.E.G.Ltd. cited supra.

5. In view of the above, impugned orders are set aside and the appeals are allowed with consequential relief as per law.

(Pronounced in the open court)

(M.VEERAIYAN)
MEMEBR (TECHNICAL)