

TELEGRAM : CEGCANAL
Website : www.cestat.gov.in

REGISTERED / AD
Email : delhi@cestat.gov.in

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, WEST BLOCK No.2, R.K.PURAM, NEW DELHI - 110066
SINGLE MEMBER APPEAL BRANCH

Date 01/07/2011

[REDACTED] No. ST/280 /2010 – SM[BR]

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

To :
M/S STURDY INDUSTRIES LIMITED,
VILLAGE SAIDPURA,
DERABASSI, DISTT. SAS NAGAR (PB)
M/S STURDY INDUSTRIES LIMITED,

Appellant
Vs
Respondent

C.C.E. CHANDIGARH

dated 29.6.2011

I am directed to transmit herewith a certified copy of Final order No. 369 / 2011-SM[BR] 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. CHANDIGARH
C.R. BUILDING, PLOT NO. 19,
SECTOR 17-C, CHANDIGARH
160017

2. Adv. / Consult

MR. JOY KUMAR

FLAT NO 261/1, SEC 45-A, CHANDIGARH.

3. C.D.R

4. Bar association, CESTAT, New Delhi

5. Director Publications, Customs, Excise. I.P. Estate, New

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. 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 (Harvana)

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

Service Tax Appeal No.280 of 2010

(Arising out of Order-in-Appeal No.3-4/CE/CHD-II/2009 dated
30.04.2009 passed by the CCE(A), Chandigarh)

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?	NO
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.Sturdy Industries Ltd.
Vs.

Appellants

CCE, Chandigarh

Respondent

Present for the Appellant: None

Present for the Respondent: Shri S.K.Bhaskar, SDR

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

Date of Hearing: 29.06.2011

Date of Decision: 29.06.2011

final

ORDER NO. 369 / 2011 SM (Br)

PER: M.VEERAIYAN

This is an appeal against the order of the Commissioner
(Appeals) No.3-4/CE/CHD-II/2009 dated 30.04.2009.

2. Heard learned SDR. None appeared for the respondents.

3. The appellants are manufacturers of ACC sheets. They are also recipient of GTA services and as recipient they were liable to pay service tax. The dispute relates to use of cenvat credit account

- for the purpose of paying service tax on GTA services availed by
- them as recipient. The Commissioner (Appeals) has held that service tax in such a situation could be paid only by cash and not using cenvat credit account. Accordingly, he upheld demand of service tax and imposition of penalty.

4. Learned SDR fairly submits that the facts of the present case and the facts in the case of Nahar Industrial Enterprises Ltd. reported in 2011 (104) RLTONLINE 3 are identical.

5. Inasmuch as the issue stands decided in favour of the assessee by Hon'ble High Court of Punjab & Haryana in the case of Nahar Industrial Enterprises Ltd holding that the recipient of GTA services can utilize cenvat credit account for paying service tax, the impugned order is set aside and the appeal is allowed with consequential relief as per law.

(Pronounced in the open court)

(M.VEERAIYAN)
MEMEBR (TECHNICAL)

mk