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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/1101/2008 – SM[BR] **Date 21/07/2011**

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

To :
M/S UTKAL HYDR0CARBONS
16, LIGHT INDUSTRIAL AREA, BHILAI
(CHATTISGARH)

M/S UTKAL HYDR0CARBONS Appellant

Vs

C.C.E. RAIPUR Respondent

I am directed to transmit herewith a certified copy of **Final order No. 403 / 2011-SM[BR]** dated 13.7.2011 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. RAIPUR
CENTRAL EXCISE BUILDING,
DHAMTARI ROAD, TIKRAPARA,
RAIPUR 492001.

2. Adv. / Consult SHRI A.K. MISHRA CONT.
1, CSC-6, FIRST FLOOR PARK PLAZA BEHIND SHAKTI
APARTMENTS, SEC-9, ROHINE DELHI-110085.

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-IV
Appeal No.E/1101 of 2008-SM

Date of Hearing/Decision: 13.07.2010

(Arsing out of Order-in-Appeal No.19/RPR-II/2008 dated 10.3.08 passed by the CCE (A), Raipur)

For approval and signature:

Hon'ble Mr.Ashok Jindal, Member (Judicial)

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.Utkal Hydrocarbons Appellant

Vs.

CCE, Raipur Respondent

Present for the Appellant: Shri A.K.Mishra, Consultant
Present for the Respondent: Ms.R.k.Jagdev, SDR

Coram: Hon'ble Mr.Ashok Jindal, Member (Judicial)

Final **ORDER NO.** 405/2011 SM(BR)

PER: ASHOK JINDAL

Heard both sides. The short issue involved in this case is whether the assessee is entitled for input service credit on outward transportation service or not. As the issue attained finality by the decision of the Hon'ble Karnataka High Court in the case of CCE vs.ABB Limited reported in 2011 (23) ELT STR 97 wherein the Hon'ble Karnataka High Court has held that the assessee is entitled to take input service on outward transportation service. Therefore, the issue is no more res integra. Hence, the impugned order is set aside and the allowed with consequential relief.

(ASHOK JINDAL)
MEMBER (JUDICIAL)

mk