

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/1125/2009 – SM[BR]

Date 21/07/2011

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

To :
C.C.E. RAIPUR

CENTRAL EXCISE BUILDING, DHAMTARI ROAD,
TIKRAPARA, RAIPUR 492001.

C.C.E. RAIPUR

M/S BEEKAY ENGG. & CASTINGS LTD.

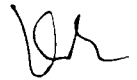
I am directed to transmit herewith a certified copy of **Final order No. 413 / 2011-SM[BR]**
passed by the Tribunal under **Section 35-C(1) of Central Excises Act, 1944**

Appellant

Vs

Respondent

dated 13.7.2011



Assistant Registrar
(SM Appeal Branch)

Copy to :

1. Respondent

M/S BEEKAY ENGG. & CASTINGS LTD.
27/28, LIGHT INDUSTRIAL AREA,
BHILAI DISTT- DDURG (C.G.)

2. Adv. / Consult **SHRI SANJAY GROVER ADV.**
E-500, GREATER KAILASH-II NEW DELHI-48.

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 -

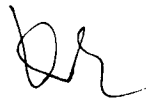
9. Easy Service Tax Online Dot Com Pvt.Ltd.407A, Iscon Mall, Above Star India Bazar, Satellite Road,
Ahmedabad-15

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-IV

Appeal No.E/1125 of 2009-SM

Date of Hearing/Decision: 13.07.2010

(Arising out of Order-in-Appeal No.10/RPR-II/2009 dated 18.3.09

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?	

CCE, Raipur

Appellant

Vs.

M/s.Beekay Engg. & Castings Ltd.

Respondent

Present for the Appellant: Shri Fateh Singh, DR
Present for the Respondent: Shri Sanjay Grover, Advocate

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

final ORDER NO. 413/2011 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 upto the place of buyers or not. As the issue has 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 upto the place of sale. In this case, the place of sale is the place of buyers. Therefore, the both lower authorities have rightly dropped the shown cause notice. Therefore, I do not find any merits in the Revenue's appeal and the same is dismissed.

(ASHOK JINDAL)
MEMBER (JUDICIAL)

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