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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/998 /2008 – SM[BR]** Date **19/08/2011**

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

To :
C.C.E. INDORE
MANIK BAGH PALACE, POST BOX NO. 10, INDORE
452001 (M.P.)

C.C.E. INDORE Appellant

Vs

M/S HOTLINE CPT LTD. Respondent

I am directed to transmit herewith a certified copy of **Final order No. 487 /2011-SM[BR]** dated 22.7.2011 passed by the Tribunal under **Section 35-C(1)of Central Excises Act, 1944**

Assistant Registrar
(SM Appeal Branch)

Copy to :

1. Respondent
M/S HOTLINE CPT LTD.
GBA-1-3, GHIRONGI,INDUSTRIAL
AREA,MALANPUR,DISTT-BHIND
(M.P.)

2. Adv. / Consult SHRI RAMESH NAIR ADV.
'LAKSHMI VIHAR'AG-192
SCHEME NO.54 VIJAY NAGAR INDORE.

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)

IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL
West Block No. 2, R.K. Puram, New Delhi – 110 066.
COURT NO. IV

Date of Hearing : 22.7.2011

Excise Appeal No. 998 of 2008-SM

[Arising out of Order-in-Appeal No. IND-I/53/2008 dated 21.2.2008 passed by the Commissioner (Appeals), Customs & Central Excise, Indore]

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

1.	Whether Press Reporter may be allowed to see the Order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982?	
2.	Whether it would be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	
3.	Whether their Whether their Lordships wish to see the fair copy of the order?	
4.	Whether order is to be circulated to the Department Authorities?	

CCE, Indore Appellant

Vs.

M/s Hotline CPT Ltd. Respondent

Appearance:

Appeared for Appellant : Shri S.K. Bhaskar, SDR
Appeared for Respondent : None

Coram:

Hon'ble Shri Ashok Jindal, Member (Judicial)

Final Order No. 487/2011 SM dated............

Per Ashok Jindal :

This is an appeal filed by the Revenue. The short issue involved in this appeal is whether the respondent is entitled to avail input service credit on outward transport agency service or not. The issue has been settled by the decision of the Hon'ble Karnataka High Court in the case of **CCE Vs. M/s A.B.B. Ltd.** reported in 2011 (23) STR 97 (Kar.), wherein the Hon'ble Karnataka High Court has held that the assessee is entitled to input service credit on Goods Transport Agency service, if the said service has formed the part of assessable value.

2. On perusal of the record, it has been found that the respondent have included the amount incurred on outward transport agency in assessable value of the goods cleared by them. Therefore, following the decision of **M/s A.B.B. Ltd.** (supra), I hold that the respondents are entitled for input service credit on outward goods transport agency service. Accordingly, the impugned order is upheld, Appeal filed by the Revenue is dismissed.

(Dictated & pronounced in open Court)

(Ashok Jindal)
Member (Judicial)

RM