

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/3213/2007, 1471/2009, 3242/2007, 1201/2008, 842/2008, 2273/2008,
E/2276/2008, 2275/2008, 2277/2008, 2492/2008, 1696/2009, 2110/2009,
E/2624/2009, 3024/2009, 3061/2009, 1411-1413/2009-SM[BR]

Date 11/10/2011

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

To :
M/S JAMNA AUTO INDS. LTD.
JAI SPRING ROAD, YAMUNA NAGAR
M/S JAMNA AUTO INDS. LTD.

Appellant
Vs
Respondent

C.C.E. PANCHKULA

dated 27.9.2011

I am directed to transmit herewith a certified copy of Final order No. 652 – 669 / 2011-SM[BR]
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. PANCHKULA / CCE.RAIPUR / CCE LUDHIANA / CCE JAIPUR-II / CCE JAIPUR-I / CCE BHOPAL
C.C.E. CHANDIGARH-II / CCE ROHTAK / CCE DELHI-III / CCE DELHI-IV.

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)

- [2] M/S JAMNA AUTO INDS. LTD.
JAI SPRING ROAD, YAMUNA NAGAR
- [3] M/S VISHVA VISHAL ENGINEERING LTD.
4/5 INDUSTRIAL ESTATE, NANDINI ROAD
DHILAI, DISTT DURG[CG]
- [4] SHRI K.K. ANAND ADV.
A-5, BASMENT LAJPAT NAGAR-III NEW DELHI-24.
- [5] M/S VISHVA VISHAL ENGINEERING LTD.
4/5 INDUSTRIAL ESTATE, NANDINI ROAD
DHILAI, DISTT DURG[CG]
- [6] M/S INDIAN ACRYLICS LTD.
VILL-HARKISHAN PURA DISTT.SANGUR[PB]
- [7] M/S HINDUSTAN ZINC LTD.
SMELTER, DEBARI, UDAIPUR [RAJ.]
- [8] SHRI V.LAKSHMIKUMARAN ADV.
B-6/10, SAFDARJUNG ENCLAVE NEW DELHI
- [9] M/S HINDUSTAN ZINC LTD.
RAJPURA DARIBA DISTT.RAJSAMAND [RAJ.]
- [10] M/S JAIN GRANI MARMO[P] LTD.
NEAR CHARAK UPVAN, AMBERI NH-8, UDAIPUR[RAJ.]
- [11] SHRI BIPIN GARG ADV.
B-1/1289-A, VASANT KUNJ NEW DELHI
- [12] M/S HARMONY PLASTICS PVT.LTD.
100/%EOU) UNIT-II, BHAMASHAH INDUSTRIAL AREA
KALADWAS, UDAIPUR[RAJ.]
- [13] M/S KONTINTAL STEEL KORPORATION
G.E. ROAD, KUMHARI, DISTT-DURG[C.G.]
- [14] M/S PRRIMO PICK N. PACK LTD.
PRIMO HOUSE, 1610, WRIGHT TOWN
JABALPUR-482002[M.P.]
- [15] SHRI ASHUTOSH UPADHYAY ADFV.
4, KISHAN COLONY-567, M.G.ROAD OPP.
HIGH COURT, INDORE [M.P.]
- [16] M/S TULSYAN CANS & CARDBOARDS PVT.LTD.
C-23&24, INDUSTRIAL FOCAL POINT DERABASSI,
DISTT.S.A.S. NAGAR[MOHALI]
- [17] SHRI G.S.BHANGOO ADV.
H.NO.5, SECTOR-10A, CHANDIGARH.
- [18] M/S MICRO TURNERS HISSAR ROAD, ROHTAK
- [19] SHRI L.P.ASTHANA ADV.
R-163, SECOND FLOOR G.K.-I. NEW DELHI-48.

[20] M/S SUN VACUUM FORMERS PVT. LTD.
40, MARUTI INDUSTRIAL AREA, SECTOR-18.
GURGAON[HR]

[21] M/S ASSOCIATED STRIPS LTD.
PLOT NO. 81, SECTOR-6, FARIDABAD[HR].

[22] M/S SHREE RAJASTHAN SYNTEX LTD.

[23] M/S SHREE RAJASTHAN SYNTEX LTD.

[24] M/S SHREE RAJASTHAN SYNTEX LTD.
VILLAGE- UDAIPURA, SIMALWARA ROAD, DUNGARPUR,
RAJASTHAN-314001.

**CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL,
West Block No. 2, R.K. Puram,
NEW DELHI**

COURT-III

Date of hearing/decision: 27th September, 2011

Central Excise appeal No. 3213/07, 1471/2009-SM

M/s. Jamna Auto Inds. Ltd., Appellants
Reptd. By Shri Sanjeev Saria, Rep.

Versus

CCE, Panchkula Respondent
Reptd. By Shri S.K. Bhaskar, DR

Central Excise appeal No. 3242/07, 1201/08-SM

M/s. Vishva Vishal Engg. Ltd., Appellants
Reptd. By Shri Saurabh Yadav, Advocate

Versus

CCE, Raipur Respondent
Reptd. By Shri A. Khanna, DR

Central Excise appeal No. 842/2008-SM

M/s. Indian Acrylics Ltd., Appellants
Reptd. By Shri Saurabh Yadav, Advocate

Versus

CCE, Ludhiana Respondent
Reptd. By Shri B.L. Soni, DR

Central Excise appeal No. 2273, 2276/2008

CCE, Jaipur-II Appellants
Reptd. By Shri B.L. Soni, D.R.

Versus

M/s. Hindustan Zinc Ltd. Respondent
Reptd. By Shri Hemant Bajaj, Advocate

Central Excise appeal No. 2275/2008

CCE, Jaipur-I

Appellants
Reptd. By Shri B.L. Soni, D.R.

Versus

M/s. Jain Grani Mamro Pvt. Ltd.,

Respondent
None

Central Excise appeal No. 2277/2008

CCE, Jaipur-II

Appellants
Reptd. By Mrs. R. Jagdev, S.D.R.

Versus

M/s. Harmony Plastics Pvt. Ltd.,

Respondent
Reptd. By Shri Bipin Garg, Advocate

Central Excise appeal No. 2492/2008-SM

M/s. Kontinental Steel Corpn.,

Appellants
Reptd. By Shri Saurabh Yadav, Advocate

Versus

CCE, Raipur

Respondent
Reptd. By Mrs. R. Jagdev, SDR

Central Excise appeal No. 1696/2009-SM

M/s. Primo Pick N. Pack Ltd.,

Appellants
Reptd. By Shri Ashutosh Upadhyay, Advocate

Versus

CCE, Bhopal

Respondent
Reptd. By Shri R.K. Gupta, DR

Central Excise appeal No. 2110/2009-SM

M/s. Tulsyan Cans & Cardboards (P) Ltd.,

Appellants
Reptd. By Shri Vikrant Kakaria, Advocate

Versus

CCE, Chandigarh-II

Respondent
Reptd. By Shri R.K. Gupta, DR

Central Excise appeal No. 2624/2009-SM

M/s. Micro Turners , Appellants
Reptd. By Shri L.P. Asthana, Advocate

Versus

CCE, Rohtak Respondent
Reptd. By Shri R.K. Gupta, DR

Central Excise appeal No. 3024/2009-SM

M/s. Sun Vacuum Formers P. Ltd., Appellants
Reptd. By Shri Hemant Bajaj, Advocate

Versus

CCE, Delhi-III Respondent
Reptd. By Shri Fateh Singh, DR

Central Excise appeal No. 3061/2009-SM

M/s. Associated Strips Ltd. Appellants
None

Versus

CCE, Delhi-IV Respondent
Reptd. By Shri Fateh Singh, DR

Central Excise appeal No. 1411-1413/2009-SM

M/s. Rajasthan Syntex Ltd., Appellants
Reptd. By Shri Bipin Garg, Advocate

Versus

CCE, Jaipur-II Respondent
Reptd. By Shri S.K. Bhaskar, DR

Coram: Hon'ble Ms. Archana Wadhwa, Judicial Member;

FINAL ORDER NO. 652-669/2011 SM (BY)
DATED

Per Archana Wadhwa:

All the matters are being disposed of by this common order
irrespective of fact whether the appeal⁴ filed by the assessee or by

the Revenue. The issue involved in all these cases is availment of Cenvat credit in respect of service tax paid on outward transportation of goods.

2. It is seen that the law on the above issue stands decided by the Hon'ble Karnataka High Court in the case of CCE vs. M/s. ABB Ltd., reported in 2011 (23) STR 97 (Kar.). Learned Advocate appearing for the appellant have also drawn my attention to another decision of Hon'ble Gujarat High Court in the case of CCE vs. Park Poly (P) Ltd. which stands followed by the Tribunal vide order No. 859-976/2011 dated 27.7.2011.

3. I find that the law declared in the above judgments is required to be applied to the facts of each and every case. However, inasmuch as some small issues like availment of credit on TR-6 challan ^{prior} to cut off date i.e. 1.4.2008, when the definition of input was amended etc. are involved, I set aside the impugned order and remand all the matters to the original Adjudicating Authority for de novo adjudication by applying ratio of the decisions ^{declared} ~~applied~~ in the aforesaid matters.

(Dictated & pronounced in the Open Court.)

(ARCHANA WADHWA)
JUDICIAL MEMBER

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