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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

Date 12/10/2011

Appeal No. ST/432 /2011 – SM[BR]

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

To :
M/S CROMPTON GREAVES LIMITED,
3RD FLOOR, CG HOUSE, DR. ANNE BESANT ROAD,
WORLI, MUMBAI.
400030

Appellant

M/S CROMPTON GREAVES LIMITED,

Vs

Respondent

C.C.E. INDORE

dated 27.9.2011

I am directed to transmit herewith a certified copy of **Final order No. 689 /2011-SM[BR]** relating to **Service Tax** passed by the Tribunal under **Section 129, (B) of the Customs Act,1962 & Financial Act 1994**

Assistant Registrar
(SM Appeal Branch)

Copy to :

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

2. Adv. / Consult
MR.RANDHIR SINGH,ADVOCATE
37, LOWER GROUND FLOOR, WORLD TRADE CENTRE, BARAKHAMBA
AVENUE, N DELHI.

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. 2, R.K. Puram, NEW DELHI

COURT No. III

Excise Appeal No.432 of 2011(SM)

[Arising out of Order-In-Appeal No.IND/54/2011, dated 4.2.2011 issued by CCE, Indore]

Date of Hearing / Decision : 27.09.2011.

For approval and signature:
Hon'ble Ms Archana Wadhwa, Judicial Member

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?	Yes

M/s Crompton Greaves Ltd — Appellant
Versus
CCE, Indore — Respondent

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

Present for the Appellant - Shri Randhir Singh, Advocate
Present for Respondent - Shri R.Jagdev, SDR

Final **Order No.** 689/2011 SM (Br) **Dated :**

Per Ms. Archana Wadhwa:

After hearing both sides, I find that the short issue involved in the present appeal relates to the admissibility of Cenvat Credit of service tax paid on the courier services received by the appellant, in the course of running of their business.

2. I find that the issue is no more res integra and has been settled by the Tribunal's decision in the case Cedila Healthcare Ltd. reported in 2010(17)STR134(Tri.Ahmd.) as also in the case of CCE vs. Deloitte Tax Services India Pvt. Ltd. reported in 2008(11)STR266(Tri.-Bang.). Further the Tribunal in the case of CCE vs. Apaar Industries Ltd. reported in 2010(20)STR624(Tri.-Ahmd.) has also held that such services are admissible input services for the purpose of Cenvat Credit.

3. In as much as the issue is settled in favour of appellant. I set aside the impugned order and allow the appeal with consequential relief to the appellant.

(Dictated and pronounced in the Open Court)

(Archana Wadhwa)
Judicial Member

RK-I