

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, WEST BLOCK No.2, R.K.PURAM, NEW DELHI - 110066
SINGLE MEMBER APPEAL BRANCH

Appeal No. ST/816 /2010 – SM[BR]

Date 15/11/2011

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

M/S. SPENTEX INDUSTRIES LTD.

Vs
Respondent

I am directed to transmit herewith a certified copy of **Final order No. 766 / 2011-SM[BR]**
passed by the Tribunal under **Section 129, (B) of the Customs Act,1962 & Financial Act 1994 relating to Service Tax**

Dated 5.10.2011


Assistant Registrar
(SM Appeal Branch)

Copy to :

1. Respondent

M/S. SPENTEX INDUSTRIES LTD.
PLOT NO.51 A, INDUSTRIAL
AREA, SECTOR-III, PITHAMPUR.

2. Adv. / Consult **SHRI RAMESH NAIR ADV.**
'LAKSHMI VIHAR', AG- 192 SCHEME NO. 54.
VIJAY NAGAR INDORE [M.P.]

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 -

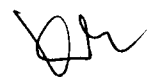
9. Easy Service Tax Online Dot Com Pvt.Ltd.407A, Iscon Mall, Above Star India Bazar, Satellite Road,
Ahmedabad-15

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.2, R.K. Puram, NEW DELHI**

COURT No. II

Service Tax Appeal No. 816 of 2010(SM)

[Arising out of Order-In-Appeal No.IND/65/10, dated 25.2.2010
issued by CCE, Indore]

Date of Hearing / Decision : 05.10.2011.

For approval and signature:

Hon'ble Mr. D.N.Panda, 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?	
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, Indore

Versus

M/s Spentex Industries Ltd.

Appellant

Respondent

Coram: Hon'ble Mr. D.N.Panda, Judicial Member

Present for the Appellant – Shri A.Khanna, DR

Present for Respondent – Shri Manish Saharan, Advocate

Final Order No. 766/2011 *SM (BR)* Dated:

Per D.N. Panda:

Revenue's appeal is to deny the respondent relief of Cenvat Credit on GTA. Ld. Counsel Shri Manish submits that law is well settled by Hon'ble High Court of Punjab & Haryana in the case of Nahar Industrial Enterprises Ltd. reported in 2010-TIOL- 868-

HC-P&H-ST. Following that decision, Revenue's appeal needs to be dismissed.

2. Ld. DR at this juncture submits that the period in controversy differs which needs testing by the Adjudicating Authority.

3. Heard both sides. To do justice to them, the matter is remanded to the Adjudicating Authority for fresh decision in the light of aforesaid decision of Hon'ble High Court of Punjab & Haryana granting fair opportunity of hearing.

(Dictated and pronounced in the Open Court)

(D.N.Panda)
Judicial Member

RK-I