

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/2346 – 2348 / 2008 – SM[BR]

Date 16/11/2011

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

1. M/S JAMNA AUTO INDUSTRIES LTD.
 2. M/S JAMNA AUTO INDUSTRIES LTD
 3. M/S JAMNA AUTO INDUSTRIES LTD
- JAI SPRING ROAD, YAMUNA NAGAR**
M/S JAMNA AUTO INDUSTRIES LTD.

Appellant

Vs
Respondent

C.C.E. DELHI III

I am directed to transmit herewith a certified copy of **Final order No. 772 – 774 / 2011-SM[BR]**
passed by the Tribunal under **Section 35-C(1) of Central Excises Act, 1944**

dated 1.11.2011


Assistant Registrar
(SM Appeal Branch)

Copy to :

1. Respondent

C.C.E. DELHI III
UDYOG MINAR, UDYOG VIHAR,
VANIJYA NIKUNJ, PHASE V,
GURGAON - 122016 (HARYANA)

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 (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.II, R.K. PURAM, NEW DELHI-110066.

SINGLE MEMBER BENCH

Court No.3

Excise Appeal No.2346-48 of 2008-SM

(Arising out of Order-in-Appeal No.181-183/ANS/PCK/2008
dt.20.8.08 passed by the CCE, Gurgaon, Delhi-III)

Date of Hearing/Decision: 01.11.2011

For approval and signature:

Hon'ble Mrs.Archana Wadhwa, 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?	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.Jamna Auto Industries Ltd.

Appellant

Vs.

CCE, Delhi-III

Respondent

Present for the Appellant: Shri Joy Kumar, Advocate

Present for the Respondent: Shri B.I.Soni, SDR

Coram: Hon'ble Mrs.Archana Wadhwa, Member (Judicial)

final ORDER NO. 772-774/2011 SM (Br)

PER: ARCHANA WADHWA

The issue involved in all the three appeals is identical and as such a common order is passed. The issue relates to availability of cenvat credit in respect of service tax paid on outward transportation of the goods.

2. Learned Advocate appearing for the respondents submits that the Tribunal vide its Final Order No.652-669/2011-SM (Br) dt. 27.9.11, has remanded identical matters in their ^{own} case, with the directions to follow the larger bench decision in the case of ABB Ltd., as confirmed by the Karnataka High Court in the case of CCE vs. ABB Ltd. reported in 2011 (23) STR 97 (Kar.). He prays for remand of the present appeals also.

3. No objection ^{of} the learned SDR.

5. In view of the above, I set aside the impugned order and remand all the appeals for fresh decision in the light of the law declared by the Karnataka High Court in the above referred judgement in the case of M/s.ABB Ltd.

(Pronounced in the open court)

**(ARCHANA WADHWA,
MEMBER (JUDICIAL))**

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