

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/2986/2009 – SM[BR]

Date 29/11/2011

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

To :
M/S KRISHNA MARUTI LTD.
PLOT NO. 48, SECTOR-3, IMT MANESAR, GURGAON.
M/S KRISHNA MARUTI LTD.

Appellant

Vs
Respondent

dated 11.11.2011

C.C.E. DELHI III

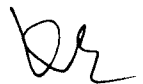
I am directed to transmit herewith a certified copy of **Final order No. 839 / 2011-SM[BR]**
passed by the Tribunal under **Section 35-C(1) of Central Excises Act, 1944**



Assistant Registrar
(SM Appeal Branch)

Copy to :

1. Respondent
C.C.E. DELHI III
UDYOG MINAR, UDYOG VIHAR,
VANIYA NIKUNJ, PHASE V,
GURGAON - 122016 (HARYANA)
2. Adv. / Consult **SHRI V.LAKSMIKUMARAINADV.**
B-6/10, SAFDARJUNG ENCLAVE NEW DELHI-29.
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)

**IN THE CUSTOMS, EXCISE AND SERVICE TAX
APPELLATE TRIBUNAL, NEW DELHI
PRINCIPAL BENCH, COURT NO. III**

Excise Appeal No. 2986 of 2009-SM

[Arising out of Order-in-Appeal No. 204/MA/GGN/2009 dated 12.8.2009 passed by the Commissioner of Central Excise (Appeals), Delhi III, Gurgaon]

For approval and signature:

Hon'ble Ms. Archana Wadhwa, Member (Judicial)

[Signature]

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- | | |
|--|------|
| 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. Krishna Maruti Ltd.

Appellants

Vs.

Commissioner of Central Excise
Delhi III

Respondent

Appearance:

Shri Hemant Bajaj, Advocate for the Appellants

Shri R.K. Verma, SDR for the Respondent

CORAM:

Hon'ble Ms. Archana Wadhwa, Member (Judicial)

Date of Hearing/decision : 11.11.2011

Final **ORAL ORDER NO. 839/2011 SMCB**

Per Archana Wadhwa (for the Bench):

Heard both sides. It is claimed that the applicant has more than one manufacturing unit. Their registered / Corporate office is at Village – Narsinghpur, Gurgaon and another unit is at Plot No. 48, Sector 3, IMT Manesar, Gurgaon. Applicant claimed that they have received consignment in the name of the applicant's company indicating the address of the corporate office where they also had another unit. He claimed that the goods have been directly received in the factory of the applicant at IMT Manesar, Gurgaon and for payment purposes, the bills have been addressed in the name of the corporate office.

2. After hearing both the sides, I find that there is no dispute about the duty paid character of the inputs, their receipt in the factory premises and their utilisation in the manufacture of final products. Merely because the corporate office address is given in the invoice, cannot be made the reason to deny the credit otherwise available to the assessee. I find no justifiable reason to uphold the impugned order of the

authorities below. The same are accordingly set aside and appeals allowed with consequential relief to them.

(Pronounced in the open court)

(~~Archan~~ Archan Wadhwa)
Member(Judicial)

(Signature)
Member(Judicial)

SS