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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

Appeal No. ST/1148/2011 – SM[BR] &ST/STAY /2438 /2011-SM[BR] **Date 20/12/2011**

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

To :
M/S NEELAM AQUA & SPECIALITY CHEM (P) LTD.
ROAD NO. 17, V.K.I. AREA, JAIPUR (RAJ.)

M/S NEELAM AQUA & SPECIALITY CHEM (P) LTD. Appellant

Vs

C.C.E. JAIPUR I Respondent

I am directed to transmit herewith a certified copy of **Final order No. 891/2011-SM[BR]&S/854/2011** dated 1.12.2011 passed by the Tribunal under **Section 129, (B) of the Customs Act,1962 & Financial Act 1994 relating to Service Tax**

Assistant Registrar
(SM Appeal Branch)

Copy to :

1. Respondent
C.C.E. JAIPUR I
N.C.R.BUILDING, STATUE
CIRCLE, "C" SCHEME, JAIPUR
302005.

2. Adv. / Consult SHRI BIPIN GARG ADV.
B-1/1289-A, VASANT KUNJ NEW 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.

Date of hearing/decision 01.12.2011

Service Tax Appeal No. 1148 of 2011-SM with
Service Tax Stay Application No. 2438 of 2011-SM

M/s Neelam Aqua & Specialty Chem (P) Ltd. Appellants

Vs.

CCE, Jaipur Respondent

Appearance: Rep. by Sh. Bipin Garg, Advocate for the appellants.
Rep. by Ms. R. Jagdev, DR for the respondent.

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

Final ORDER No. 891/2011 SM (BR) + S-854/2011 SM (BR)

Per: Shri D. N. Panda:

There is no dispute about the periodicity in question. Grievance of the assessee is that service tax liability can be discharged out of cenvat credit of GTA service availed which was disputed by the revenue for long time. Such dispute was resolved by the Hon'ble Punjab and Haryana High Court in the case of CCE, Chandigarh vs. Nahar Industrial Enterprises Ltd. & Ors. Reported in 2011 (104) RLTONLINT 3 (P&H). Following the decision of the Hon'ble High Court of Punjab & Haryana, the appeal of the assessee has been allowed by the Tribunal. Both sides agreed that the present case is also of same nature. Dispensing pre-deposit, appeal is allowed.

[D.N. Panda]
Judicial Member

Pant