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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. E/483 /2008 – SM[BR] Date 05/03/2010

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

To :
C.C.E. MEERUT I
EXCISE CHOWK, UNIVERSITY ROAD, MANGAL
PANDEY NAGAR, MEERUT - 250005.

C.C.E. MEERUT I Appellant

Vs

M/S PARIJAT PAPER MILLS LTD. Respondent

I am directed to transmit herewith a certified copy of **Final order No.** 277 / 2010 –SM[BR] dated 2.3.2010 passed by the Tribunal under Section 35-C(1)of Central Excises Act, 1944

Assistant Registrar
(SM Appeal Branch)

Copy to :
1. Respondent
M/S PARIJAT PAPER MILLS LTD.
10.6TH K.M.BHOPA ROAD,DISSTT. MUZAFFARNAGAR
2. Adv. / Consult SHRI RAJESH CHHIBBER ADV.
N/V;-----------------------------------

3 S.D.R
~~4 J.C.D.R.~~
5 Bar association, CESTAT, New Delhi
6 Director Publications, Customs, Excise. I.P. Estate, New Delhi
7 M/s Centax Publictions Pvt Ltd., 1512-B, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony, New Delhi - 3
8 Commercial Laws of India Pvt Ltd. Post Bag No. 1033, No.2(Old No. 36), Vaithyaram Street, T. Nagar,Chennai -17
9 Raghuraman's 44-B, Regal Flat,Shipra Suncity, Indirapuram - 201010,Ghaziabad, DT, U.P.
10 M/s Manupatra Information Solutions Pvt Ltd. Excise & Customs Cases B-37, Sector - 1, Noida - 201301, Gautam Budh Nagar, (UP)
11 M/s. Deeparchie Publications, M-93, Marg, 46, Saket, New Delhi 110017
12 Taxindiaonline.com Pvt.Ltd, B-XI/8183,Vasant Kunj, New Delhi - 110070
13 Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh, New Delhi - 110026
14 Easy Service Tax Online Dot Com Pvt.Ltd.407A,Iscon Mall,Above Star India Bazar,Satellite Road,Ahmedabad-15
15 LAWCRUX Advisors Pvt Ltd, LAW House,1-8,Sector - 10, Faridabad 121003 (Haryana)
16 Office Copy
17 Guard file

Assistant Registrar
(SM Appeal Branch)

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL,

West Block No.2, R.K.Puram, New Delhi

COURT-III

Date of hearing/decision: 2.3.2010

Central Excise Appeal No. 483 of 2008-SM

Arising out of the order in appeal No.252-CE/MRT-I/2007 dated 27.12.2007 passed by the Commissioner, Central Excise (Appeals), Meerut I.

For Approval and Signature:

Hon'ble Mr. M. Veeraiyan, Member (Technical)

1	Whether Press Reporter may be allowed to see the Order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982?	Yes
2	Whether it should be released under Rule 27 of CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	Yes
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

C.C.E., Meerut I ... Appellant

Vs.

M/s Parijat Paper Mills Limited ... Respondent

Appearance:

Shri S.K. Bhaskar , Authorized Departmental Representative (JDR) for the Revenue and Shri Rajesh Chhibber, Advocate for the respondent

Coram: Hon'ble Shri M. Veeraiyan, Member (Technical)

Oral Order No. 277/2010 SM (BR)

Per M. Veeraiyan:

This is an appeal by the Department against the order of the Commissioner (Appeals) No.252-CE/MRT-I/2007 dated 27.12.2007.

2. Heard both sides.

3. The respondent, as recipient of GTA services paid service tax in cash for the period February 2005 to June, 2005 and took Cenvat credit. The original authority disallowed the credit and confirmed the demand on the ground that the TR-6 challan based on which credit was taken was not a prescribed document.

4. Learned DR reiterates the grounds of appeal.

5. Learned Advocate for the respondent relies on the decision of the Tribunal in the case of Gaurav Krishna Ispat (P) Ltd. vs. C.C.E., Raipur reported in 2009 (13) STR 629 (Tri-Del.) and seeks upholding the order of the Commissioner (Appeals).

6. I have carefully gone through the records of the case and considered the submissions made by both sides. I find that the service tax payment by TR-6 challans by the respondent is not in dispute. Whether TR-6 challans could be considered as valid document for the purpose of taking credit has been considered by the Tribunal in the case of Gaurav Krishna Ispat (P) Ltd. and held that the same is admissible for the period prior to 16.6.2005 also. The said decision has been followed by the Tribunal in several other cases.

7. In view of the above, I do not find any merit in the appeal by the Deparment. The appeal is rejected.

(M. Veeraiyan)
Member (Technical)

scd/