

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

Appeal No. ST/89 /2008 - CU[DB]

Date **08/03/2011**

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

To :
M/S COSMOS CASTING INDIA LTD.
12/13, VIJETHA COMPLEX, SHASTRI
MARKET, RAIPUR (C.G.)
M/S COSMOS CASTING INDIA LTD.

Appellant

Vs

Respondent

C.C.E. RAIPUR

I am directed to transmit herewith a certified copy of **Final order No.ST/74/ 2011 CU[DB]** dated 28.02.11

passed by the Tribunal under **Section 129, (B) of the Customs Act, 1962 & Financial Act 1994 relating to Service Tax**


Assistant Registrar

(Customs Appeal Branch)

Copy to :

1. Respondent

C.C.E. RAIPUR

CENTRAL EXCISE BUILDING,
DHAMTARI ROAD, TIKRAPARA,
RAIPUR 492001.

2. Adv. / Consult

3. C.D.R

4. Bar association, CESTAT, New Delhi

5. Director Publications, Customs, Excise. I.P. Estate, New Delhi

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. M/s. Deeparchie Publications, M-93, Marg. 46, Saket, New Delhi 110017

9. Taxmann Allied Service Pvt Ltd., 59/32, New Rohtak Road, New Delhi - 110005

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

11. LAWCRUX Advisors Pvt Ltd, LAW House, 1-8, Sector - 10, Faridabad 121003 (Haryana)

12. TaxIndiaOnline.com Pvt Ltd., Unit No.1, 2nd Floor, Vasant Arcade, Nelson Mandela Road,
Vasant Kunj, New Delhi - 110070

13. Office Copy

14. Guard file


Assistant Registrar

(Customs Appeal Branch)

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

COURT NO. II

Service Tax Appeal No. 89 of 2008

(Arising out of Order-in-Appeal No. 96(ST)/RPR-I/2007 dated 19.12.2007 passed by the Commissioner (Appeals), Customs & Central Excise, Raipur)

M/s Cosmos Casting India Ltd.

Appellant

Vs.

CCE, Raipur

Respondent

Appearance

Appeared for Appellant : Shri H.V. Ghirnikar, Auth. Rep.

Appeared for Respondent : Shri Fateh Singh, DR

Date of Hearing: 9.2.2011

CORAM: HON'BLE MR. D.N. PANDA, JUDICIAL MEMBER
HON'BLE MR. MATHEW JOHN, TECHNICAL MEMBER

Final Order No. ST/74/11.....dated 28.2.11

Per D.N. Panda :

Both sides suggest that the issue involved in this Appeal and Appeal No. ST/88/08 appearing in Sr. No. 14 of the cause list today being the same, order passed in that appeal is to be adopted following judicial discipline.

2. There is no dispute in this appeal that the amount in question has gone to treasury under a TR-6 challan. The only question is

that TR-6 was not specified as a document for purpose of taking CENVAT credit. When there is no dispute about the realisation of the demand by the exchequer, the technicalities shall not be a bar to deny credit to the assessee. Accordingly, the appeal is allowed.

(Dictated & pronounced in open Court)

(D.N. PANDA)
JUDICIAL MEMBER

(MATHEW JOHN)
TECHNICAL MEMBER

RM