

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

Appeal No. E/274 /2011 - EX[DB] ,E/S/327/2011-EX

Date 21/02/2012

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

To :
M/S HARYANA SHEET GLASS LTD.
POCKET-D/7, HOUSE NO. 178, SECTOR-7, ROHINI,
NEW DELHI
110085
M/S HARYANA SHEET GLASS LTD.

Appellant

Vs
Respondent

C.C.E. ROHTAK

STAY ORDER NO. 292/2012-EX

I am directed to transmit herewith a certified copy of Final order No.A/186/
passed by the Tribunal under Section 35-C(1)of Central Excises Act, 1944

2012 EX[DB] dated 15-2-12


Assistant Registrar
(Excise Appeal Branch)

Copy to :

1. Respondent

C.C.E. ROHTAK
SCO NO,6 SECTOR 1, ROHTAK.

2. Adv. / Consult

MR.V. LAXMIKUMARAN

B-6/10, SAFDARJUNG ENCLAVE, NEW DELHI-110029

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-3

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 - 110005

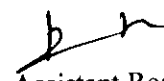
9. Easy Service Tax Online Dot Com Pvt.Ltd.407A,Iscon Mall,Above Star India Bazar,Satellite Road,
Ahmedabad-15

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
(Excise Appeal Branch)

**CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, NEW DELHI
Court No.III**

E/Stay 327/11 in E/Appeal No.274/2011

(Arising out of order in appeal No.195/MA/RTK/2010 dated 20.4.2010 passed by the Commissioner of Customs & Central Excise(Appeals), Gurgaon)

Date of Hearing: 8.2.2012

M/s Haryana Sheet Glass Ltd

Appellants

Vs

CCE, New Delhi

Respondent

Appeared for the Appellant: Shri B.L. Narsimhan Advocate
Shri Hemant Bajaj, Advocate

Appeared for the Respondent: Shri Nitin Pathak, AR

Coram: **Hon'ble Mrs. Archana Wadhwa, Member (Judicial)**
Hon'ble Shri Mathew John, Member (Technical)

*STAY ORDER No. 292/2012-EX(LBR)
FINAL ORDER No. A/186/2012-EX(LBR)*

Per Archana Wadhwa:

Both the sides agree that the issue involved in the present appeal is the availability of cenvat credit on service tax paid on the outward transportation of the goods from the factory premises to the customers premises. Both the sides agree that the issue stands covered by the ABB Ltd Vs. CCE reported in 2009 (15) STR 23 (Trib.LB) as confirmed by the Hon'ble Karnata High Court in the case of CCE Bangalore Vs ABB Ltd reported in 2011 (23) STR 97 (Kar).

2. In view of the above, we deem it fit to decide the stay application and take up appeal itself for disposal with the consent of both the sides.

3. By following the view taken by the Hon'ble Karnataka High Court, we dispense with the condition of pre-deposit, set aside the impugned order and allow the appeal itself with consequential relief to the appellants. The stay petition and appeal also gets disposed of in the above manner.

(Order dictated and pronounced in the open Court.)

(MATHEW JOHN)
Member (Technical)
MPS*

(ARCHANA WADHWA)
Member (Judicial)