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CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL

PRINCIPAL BENCH, WEST BLOCK No.2, R.K.PURAM, NEW DELHI - 110066
CUSTOMS APPEAL BRANCH

Date 24/04/2012

Appeal No. ST/694 /2008 - CU[DB]

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

To :
C.C.E. INDORE
MANIK BAGH PALACE, POST BOX NO. 10, INDORE
452001 (M.P.)

C.C.E. INDORE Appellant

Vs

M/S ARYA FILAMENT PVT. LTD. Respondent

I am directed to transmit herewith a certified copy of **Final order No.ST/A/334/ 2012 CU[DB]** dated 17.04.12 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
M/S ARYA FILAMENT PVT. LTD.
PLOT NO. 20-20B,SECTOR-I,
PITHAMPUR.

2. Adv. / Consult : Mr. A Upadhyay, Adv
C/O Respondent

3. C.D.R
4. Bar association, CESTAT, New Delhi
5. Director Publications, Customs, Excise. I.P. Estate, New Delhi
6. M/s Centax Publictions 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
(Customs Appeal Branch)

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

ST/Appeal No.694/2008

(Arising out of order in appeal No.IND-1/1223/08 dated 16.7.08 passed by the Commissioner of Customs & Central Excise (Appeals), Indore)

Date of Hearing: 17.4.2012

For Approval and signature:

Hon'ble Mrs. Archana Wadhwa, Member Judicial
Hon'ble Mr.Mathew John, Technical Member

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 would 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 Department Authorities?	Yes

CCE, Indore Appellant

Vs

M/s Arya Filament (P) Ltd Respondent

Appeared for the Appellant: Shri B.L. Soni, DR
Appeared for the Respondent: Shri A. Upadhyay, Advocate

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

Final ORDER No. ST/A/334/12-Cus.

Per Archana Wadhwa:

Being aggrieved the order passed by the Commissioner (Appeals), Revenue has filed the present appeal.

2. The short issue involved is as to whether the respondents are entitled to utilize the modvat credit for payment of service tax in respect of GTA services so received by them. Commissioner (Appeals) by relying upon the Tribunal's order in the case of CCE Chandigarh Vs Nahar Industrial Enterprises 2007 7 STR 26 (Trib.Del) has held in favour of the respondents.

3. The Revenue's contention in their grounds of appeal is that the said decision of the Tribunal is not accepted and an appeal was filed before the Hon'ble High Court of Punjab & Haryana at Chandigarh. We find that the said appeal filed by the Revenue stands dismissed by the Hon'ble High Court in Nahar Industrial Enterprises as reported in 2011 (104) RLT Online 3 (P&H).

4. In view of the above, we find no reason to interfere with the order of Commissioner (Appeals). Revenue's appeal is accordingly rejected.

(Order dictated and pronounced in the open Court.)

(ARCHANA WADHWA)
Member (Judicial)

(MATHEW JOHN)
Member (Technical)
MPS*