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CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL

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

EXCISE APPEAL BRANCH

Appeal No. E/255 /2010 - EX[DB] WITH E/M/164/11-EX Date **06/01/2012**

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

To :
M/S FEDERAL MOGUL GOETZE (INDIA) LTD.

BAHADURGARH, PATIALA.

M/S FEDERAL MOGUL GOETZE (INDIA) LTD. Appellant

Vs

C.C.E. CHANDIGARH **MISC ORDER NO. 19/2012-EX** Respondent

I am directed to transmit herewith a certified copy of **Final order No.** A/7/ **2012 EX|DB|** dated 03-1-12

passed by the Tribunal under **Section 35-C(1)of Central Excises Act, 1944**

Assistant Registrar
(Excise Appeal Branch)

Copy to :

1. Respondent
C.C.E. CHANDIGARH
C.R. BUILDING, PLOT NO. 19,
SECTOR 17-C, CHANDIGARH
160017

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 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
(Excise Appeal Branch)

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

E/Misc 164/11 in E/A No.255/2010

(Arising out of order in appeal No.46/CE/JCP/Appl/Chd.II/09 dated 20.10.09 passed by the Commissioner of Customs & Central Excise(Appeals), Chandigarh)

Date of Hearing:16.12.2011

For Approval and signature:

Hon'ble Mr D.N. Panda, 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?	Yes
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?	No

M/s Federal Mogul Goetze (I) Ltd — Appellants

Vs

CCE, Chandigarh — Respondent

Appeared for the Appellant: Shri Hemant Bajaj,Advocate
Appeared for the Respondent: ShriNitin Pathak, SDR

Coram: **Hon'ble Mr D.N. Panda, Judicial Member**
Hon'ble Shri Mathew John, Technical Member

MISC ORDER No. 19/2012-EX (BR)
FINAL ORDER No. A/7 /2012-EX (BR)

Per D.N. Panda:

Learned Counsel states that terms of stay order has expired. Therefore, present application is for extension of terms of the stay order till disposal of appeal.

2. We find that there is a short question involved in this appeal as is apparent from the stay order. Learned Counsel states that it is the consistent view of Hon'ble High Courts that service tax paid on the insurance service availed deserve consideration for allowing Cenvat credit. He relied on the following two judgements:

CCE, Bangalore Vs Micro Labs Ltd
2011 (24) STR 272 (Kar)

CCE, Bangalore-III Vs. Stanzen Toyotetsu India (P) Ltd
2011 (23) STR 444 (Kar)

3. Following the ratio laid down in those two judgements and also going through the facts on record which is within the four of the judgments above, appeal is allowed.

4. Since appeal has been disposed of as above, Misc application has become infructuous for which that is dismissed.

(Order dictated and pronounced in the open Court.)

(MATHEW JOHN)
Member Technical
MPS*

(D.N. PANDA)
Member Judicial