

**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

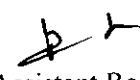
Respondent

**C.C.E. CHANDIGARH**

**MISC ORDER NO. 19/2012-EX**

I am directed to transmit herewith a certified copy of **Final order No. A/7/**  
passed by the Tribunal under **Section 35-C(1) of Central Excises Act, 1944**

**2012 EX[DB]** dated 03-1-12

  
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 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.II**

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

(Arising out of order in appeal No.46/CE/JCP/Apl/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: Shri Nitin 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