

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

Appeal No. ST/390 /2007 - CU[DB]

Date 23/01/2012

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

To :
C.C.E. KANPUR, 117/7,
SARVODAYA NAGAR, KANPUR 208005.
C.C.E. KANPUR

Appellant

Vs
Respondent

M/S NET PLAST PVT. LTD. (UNIT-II)

I am directed to transmit herewith a certified copy of **Final order No.ST/A/68/ 2012 CU[DB]** dated 18.01.2012
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 NET PLAST PVT. LTD. (UNIT-II)
G-80 & 85, PANKI, KANPUR

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-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)

**IN THE CUSTOMS, EXCISE AND SERVICE TAX
APPELLATE TRIBUNAL, NEW DELHI
PRINCIPAL BENCH, COURT NO. III**

Service Tax Appeal No. 390 of 2007

[Arising out of Order-in-Appeal No. 197-ST/APPL/KNP/ 2007 dated 30.5.2007 passed by the Commissioner of Customs & Central Excise (Appeals), Kanpur]

For approval and signature:

Hon'ble Ms. Archana Wadhwa, Member (Judicial)
Hon'ble Mr. Rakesh Kumar, Member (Technical)

- | | |
|--|------|
| 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 should 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 :
Departmental authorities? | Yes |
-

Commissioner of Central Excise
& Service Tax, Kanpur

Appellants

Vs.

M/s. Net Plast Pvt. Ltd.

Respondent

Appearance:

Shri K.K. Jaiswal, SDR for the Appellants

None for the Respondent

CORAM:

Hon'ble Ms. Archana Wadhwa, Member (Judicial)

Hon'ble Mr. Rakesh Kumar, Member (Technical)

Date of Hearing : 13.9.2011

Date of Pronouncement : 13.9.2011

find ORAL ORDER NO. S/A 68/12-Ces.**Per Archana Wadhwa (for the Bench):**

After hearing Shri K.K. Jaiswal, learned SDR appearing in support of Revenue's appeal and after going through the impugned order passed by Commissioner (Appeals), we find that ~~as~~ the issue involved in the present appeal is as to whether the respondents are entitled to avail the Cenvat credit on Service Tax paid on the outward transportation of their final product from their factory to the destination of the consignee.

2. We find that the issue is no more res integra and stands settled by the Larger Bench decision in the case of ABB Ltd. vs. CCE & ST Bangalore as reported in [2009 (15) STR 23 (Tri-LB)]. The said decision of the Larger Bench stands confirmed by the Hon'ble High Court of Karnataka as reported in [2011 (23) STR 97] . We also note that the Punjab and Haryana High Court in the case of Ambuja Cement Ltd. vs. CST Union of India as reported in [2009 (14) STR 3 (P&H)] has held that the assessee is entitled to the Cenvat credit of Service Tax paid on the GTA services utilised for outward transportation of the goods.

3. Inasmuch as the issue stands settled, we find no infirmity in the order of Commissioner (Appeals). The Revenue's appeal is accordingly, rejected.

(Pronounced in the open court on 13/9/11)

(~~Archan~~ Wadhwa)
Member(Judicial)

(Rakesh Kumar)
Member(Technical)

SS