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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

Appeal No. ST/251 /2006 - CU[DB] Date **23/01/2012**

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

To :
THE COMMISSIONER CENTRAL EXCISE, JAIPUR I
NCRB, STATUE CIRCLE, C-SCHEME, JAIPUR

THE COMMISSIONER CENTRAL EXCISE, JAIPUR I Appellant

Vs

M/S RAJASTHAN TEXTILE MILLS Respondent

I am directed to transmit herewith a certified copy of **Final order No.ST/A/70/ 2012 CU[DB]** dated 20.01.2012 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 RAJASTHAN TEXTILE MILLS
BHAWANIMANDI, DISTT.
JHALAWAR (RAJASTHAN)

2. Adv. / Consult MR. K.K. ANAND,
A-5, BASEMENT, LAJPAT NAGAR,
NEW DELHI – 110 024.

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,

West Block No. 2, R.K. Puram, NEW DELHI

COURT No. III

Service Tax Appeal No.251 of 2006

Date of Hearing: 20.09.2011.

[Arising out of Order-In-Appeal No.87-88/MPM/CE/JPR-I/ /2006, dated 31.03.2006 issued by CCE, Jaipur]

For approval and signature:
Hon'ble Ms. Archana Wadhwa, Judicial Member
Hon'ble Mr. Rakesh Kumar, 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 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

CCE, Jaipur — Appellant
Versus
M/s Rajasthan Textile Mills — Respondent

Coram: Hon'ble Ms. Archana Wadhwa, Judicial Member
Hon'ble Mr. Rakesh Kumar, Technical Member

Present for the Appellant - Shri Sunil Kumar, DR
Present for Respondent - Shri S.Yadav, Adv.

Final Order No. ST/A/70/12-Cus. Dated : 20.1.2012

Per Ms. Archana Wadhwa:

The dispute in the present appeal filed by the Revenue is as to whether the respondent is entitled to use the Modvat credit on service tax for payment of service tax on the GTA services so received by them.

2. We find that the issue stands settled by the Punjab & Haryana High Court in the case of Nahar Industries Ltd. reported in 2009(235)ELT22(P&H). As such we are of the view that the respondent could have utilized the Modvat credit for payment of duty on the GTA services so availed by them.

3. In as much as the above legal issue stands answered in favour of respondent, we find no reasons to interfere in the impugned order by the Commissioner(Appeals) holding in favour of the respondent. The Revenue's appeal is accordingly rejected.

(Pronounced in the Open Court on 20/1/12)

(Archana Wadhwa)
Judicial Member

(Rakesh Kumar)
Technical Member

RK-I