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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/113 /2007 - CU[DB] Date **23/01/2012**

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

To :
M/S RAJASTHAN TEXTILE MILLS
BHAWANIMANDI (RAJ)

M/S RAJASTHAN TEXTILE MILLS Appellant
Vs
C.C.E. JAIPUR-I Respondent

I am directed to transmit herewith a certified copy of **Final order No.ST/A/71/ 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
C.C.E. JAIPUR-I
NCRB, STATUE CIRCLE,
C-SCHEME, JAIPUR

2. Adv. / Consult
MR.K.K ANAND
A-5,BASEMENT,LAJPAT NAGAR-III,
NEW DELHI-24

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)

IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL, NEW DELHI

PRINCIPAL BENCH, COURT NO. III

Service Tax Appeal No.113 of 2007

M/s. Rajasthan Textile Mills — Appellants

Vs.

Commissioner of Central Excise
Jaipur-I — Respondent

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

Appearance:
Shri S.Yadav, Adv. for the Appellants
Shri Sunil Kumar, SDR for the Respondent

Date of Hearing : 20.09.2011

Final **ORDER NO .** ST/A/71/12-CUS **DATED** 20.1.2012

Per Ms. Archana Wadhwa:

After hearing both the sides, we find that the short question required to be decided in the present case is as to whether the Cenvat Credit on service tax availed by the appellants in respect of GTA services so received by him, can be used for payment of service tax on the GTA services for outward transportation of the goods.

2. We find that the issue is no more res-integra and stands settled by the Hon'ble Punjab & Haryana High Court in the case of Nahar Industries Ltd. reported in 2009(235)ELT22(P&H).

3. Apart from above, we note that the Hon'ble Himachal Pradesh High Court at Shimla in the case of Auro Spinning Mills reported in 2011(185)ECR308(HP) has held that the assessee was within his rights to utilise Cenvat Credit for payment of service tax on the GTA service so received by him.

4. In as much as the issue stands decided in favour of the appellant, we set aside the impugned order and allow the appeal with consequential relief.

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

(Archana Wadhwa)
Member(Judicial)

(Rakesh Kumar)
Member(Technical)

RK-I