

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

Appeal No. ST/540 – 541, 589/ 2008 – CU [DB]

Date 20/03/2012

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

To :  
C.C.E. GHAZIABAD, C.G. O. COMPLEX-II,  
KAMLA NEHRU NAGAR,  
GHAZIABAD 201302

CCE LUDHIANA,  
CENTRAL EXCISE HOUSE, F-BLOCK,  
RISHI NAGAR,  
LUDHIANA – 141 001.

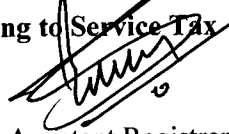
**C.C.E. GHAZIABAD**

Appellant

Vs  
Respondent

**M/S MET TRADE (INDIA) LTD.**

I am directed to transmit herewith a certified copy of **Final order No.ST/A/231-233 2012 CU[DB]** dated 28.02.2012 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 1. M/S MET TRADE (INDIA) LTD.  
2. M/S GUPTA PIGMENTS & CHEMICALS,  
VILLAGE CHITHERA, G.T.ROAD,  
DADRI, DISTT. GAUTAM BUDH  
NAGAR. U.P.
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
14. M/S JYOTI INDUSTRIES LTD.  
357-A, RISHI NAGAR, OPP. INCOME TAX OFFICE,  
LUDHIANA.

  
Assistant Registrar  
(Customs Appeal Branch)

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE  
TRIBUNAL**

Date of Hearing: 28.02.2012  
Date of decision: 28.02.2012

For approval and signature:

Hon'ble Shri D.N. Panda, Judicial Member  
Hon'ble Shri Rakesh Kumar, Technical Member

- 
1. Whether Press Reporters may be allowed to see CESTAT (Procedure) Rules, 1982.
  2. Whether it should be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?
  3. Whether Their Lordships wish to see the fair copy of the Order?
  4. Whether Order is to be circulated to the Departmental authorities?
- 

Service Tax Appeal No.540 of 2008

CCE, Ghaziabad

...Appellant

Vs.

M/s. Met Trade (India) Ltd.

...Respondent

(Arising out of Order-in-Appeal No.97-CE/GZB/08 dated 25.4.2008 passed by the Commissioner of Central Excise (Appeals), Ghaziabad)

Service Tax Appeal No.541 of 2008

CCE, Ghaziabad

...Appellant

Vs.

M/s. Gupta Pigments & Chemicals Pvt. Ltd.

...Respondent

(Arising out of Order-in-Appeal No.98-CE/GZB/08 dated 25.4.2008 passed by the Commissioner of Central Excise (Appeals), Ghaziabad).

Service Tax Appeal No.589 of 2008

CCE, Ludhiana

...Appellant

Vs.

M/s. Jyoti Industries Ltd.

...Respondent

(Arising out of Order-in-Appeal No.146/CE/LDH/08 dated 2.6.08 passed by the Commissioner of Central Excise (Appeals), Chandigarh)

Appearance: Rep. by Shri R.K. Gupta, DR in Appeal  
No.540 of 2008  
Rep. by Shri B.L. Soni, DR in Appeals  
No.541 & 589 of 2008.

Rep. by none for the respondent.

CORAM: Hon'ble Shri D.N. Panda, Judicial Member  
Hon'ble Shri Rakesh Kumar, Technical Member

Final Order No. 571A/231-233/12-Cus /Dated: 28.02.12

**Per. D.N. Panda:**

Revenue has come in appeal challenging discharge of liability using Cenvat credit earned on GTA services. Such a contentious issue having been settled by the Hon'ble Punjab & Haryana High Court in the case of Nahar Industrial Enterprises Vs. Union of India reported in 2008 (09) LCX0293 and CCE, Chandigarh-II Vs. Dhillon Kool Drinks & Beverages Ltd. - 2008

(229) ELT 193 (P&H) <sup>and</sup> all the three matters being related to a period prior to April, 2006, all the three appeals are dismissed.

2. Copy of this order be placed in all the three records for reference of record.

[order dictated & pronounced in open court]

(D.N. Panda )  
Judicial Member

( Rakesh Kumar )  
Technical Member

Ckp.