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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/543 /2008 - CU[DB]   Date **25/05/2012**

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

To :
C.C.E. LUDHIANA
CENTRAL EXCISE HOUSE, 'F' BLOCK, RISHI NAGAR,
LUDHIANA 141001 (PUNJAB)

C.C.E. LUDHIANA   Appellant

Vs

M/S ARIHANT SPINNING MILLS,   Respondent

I am directed to transmit herewith a certified copy of **Final order No.**ST/A/397/ **2012 CU[DB]** dated 15.05.12 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 ARIHANT SPINNING MILLS,
INDUSTRIAL AREA,
MALERKOTLA,DISTT. SANGRUR
(PUNJAB)

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 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. 543 of 2008

Date of Hearing/ decision: 15.5.2012

[Arising out of Order-in-Appeal No. 99/CE/LDH/ 2008 dated 17.4.2008 passed by the Commissioner of Central Excise(Appeals), Chandigarh]

For approval and signature:
Hon'ble Ms. Archana Wadhwa, Member (Judicial)
Hon'ble Mr. Mathew John, Member (Technical)

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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

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Commissioner of Central Excise Ludhiana — Appellants ,

Vs.

M/s. Arihant Spg. Mills — Respondent

Appearance:
Shri Amrish Jain, AR for the Appellants
None for the Respondent

CORAM:
Hon'ble Ms. Archana Wadhwa, Member (Judicial)
Hon'ble Mr. Mathew John, Member (Technical)

Final **ORAL ORDER NO. ST/A/397/12-Cus**

Per Archana Wadhwa (for the Bench):

The short issue involved in the present appeal of the Revenue is as to whether the respondents are entitled to utilise the Cenvat credit for payment of Service Tax in respect of GTA service so received by them. Commissioner (Appeals) has granted relief by following the Tribunal's decision in the case of CCE Chandigarh vs. Nahar Industrial Enterprises reported as [2007 (7) STR 26(Tri-Del)].

2. The Revenue's contention in their memo of appeal is that the said order of the Tribunal does not stand accepted by the department and appeal has been filed against the same before the Hon'ble High Court of Punjab and Haryana.

3. We find that the appeal filed by the Revenue stands rejected by the Hon'ble Punjab and Haryana High Court as reported in [2011 (104) RLTONLINE 3 (P&H)]. Inasmuch as the issue stand decided, we find no reason to interfere in the impugned order of Commissioner (Appeals).

4. The revenue's appeal is accordingly rejected.

(Pronounced in the open court)

(Archana Wadhwa)
Member(Judicial)

(Mathew John)
Member(Technical)

ss