

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

Appeal No. ST/1826/2011 - CU[DB]
ST/S/3814/11

Date 05/06/2012

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

To :
M/S VINOD INDUSTRIES,
AT 220-221, MANDIA ROAD, PALI (RAJASTHAN)
M/S VINOD INDUSTRIES,

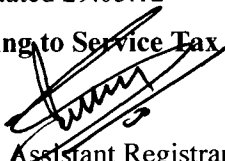
Appellant

Vs
Respondent

C.C.E. JAIPUR II

I am directed to transmit herewith a certified copy of **Final order No.ST/A/415/ 2012 CU[DB]** dated 29.05.12
passed by the Tribunal under **Section 129, (B) of the Customs Act,1962 & Financial Act 1994 relating to Service Tax.**

Alongwith Stay Order No ST/S/629/12


Assistant Registrar
(Customs Appeal Branch)

Copy to :

1. Respondent

C.C.E. JAIPUR II

N.C.R.BUILDING, STATUE
CIRCLE, "C" SCHEME, JAIPUR
302005.

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

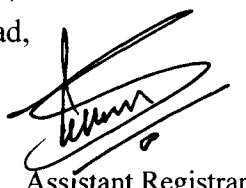
9. Easy Service Tax Online Dot Com Pvt.Ltd.407A,Iscon Mall,Above Star India Bazar,Satellite Road,
Ahmedabad-15

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 & SERVICE TAX
APPELLATE TRIBUNAL
West Block No. 2, R.K. Puram, New Delhi – 110 066.**

Date of Hearing : 29.5.2012

**Service Tax Stay No. 3814 of 2011 and Service Tax Appeal
No. 1826 of 2011**

[Arising out of the Order-in-Appeal No. 405(CB)ST/JPR-II/2011 dated 5.9.2011
passed by the Commissioner (Appeals), Central Excise, Jaipur]

For Approval & Signature :

Hon'ble Shri D.N. Panda, Judicial Member
Hon'ble Shri Mathew John, Technical Member

1.	Whether Press Reporter may be allowed to see the Order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982?	No
2.	Whether it would 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 Department Authorities?	Yes

M/s Vinod Industries

Appellants

Vs.

CCE, Jaipur-II

Respondent

Appearance:

Appeared for Appellant : None

Appeared for Respondent : Shri K.P. Singh, A.R.

CORAM: Hon'ble Shri D.N. Panda, Judicial Member
Hon'ble Shri Mathew John, Technical Member

Final Order No. ST/A/415/12-Cus dated.....
Stay order No. ST/S/629/12-Cus
Per D.N. Panda:

None present for the Appellants. The period covered
under this appeal is from October 2005 to March, 2006. The

controversy involved is whether the Cenvat credit earned availing GTA service shall ^{be} ~~utilised~~ for discharge of tax/duty liability. Such controversy having been resolved by Hon'ble High Court of Punjab & Haryana High Court in the case of **CCE Vs. Nahar Industrial Enterprises Ltd. – 2012 (25) STR 129 (P&H)** and in the case of **M/s Dhillon Kool Drinks & Beverages Ltd. Vs. CCE – 2011-TIOL-307**, both stay petition and appeal are allowed.

(Dictated & pronounced in open Court)

(D.N. Panda)
Judicial Member

(Mathew John)
Technical Member

RM