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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/710/2008-CU[DB]

Dated: **19/09/2012**

Assistant Registrar
C.E.S.T.A.T. New Delhi
To,
C.C.E. CHANDIGARH
C.R. Building, Plot No. 19, Sector 17-C,
Chandigarh 160017

C.C.E. CHANDIGARH (Appellant)

VS

VALCO INDUSTRIES (Respondent)

I am directed to transmit herewith a certified copy of Final Order No. **ST/A/584/2012-CU[DB]** dated **27/08/2012** passed by the Tribunal under section **01(5) of the Finance Act, 1994 relating to Service Tax Act, 1994.**

Assistant Registrar
CUSTOMS Appeal Branch

Copy To,
1. Respondent
VALCO INDUSTRIES
VILLAGE KATHA, P.O. BADDI,
DISTT. SOLAN (HP)

2. **Advocate(s) / Consultant(s):**

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. Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Ameer Pet, Hyderabad – 500038

13. Office Copy

14. Gaurd 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. 710 of 2008

Date of Hearing/ decision: 27.8.2012

[Arising out of Order-in-Appeal No. 417/CE/CHD/ 2008 dated 8.8.2008 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 Chandigarh — Appellants

Vs.

M/s. Valco Industries — 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/584/12-Cus.**

Per Archana Wadhwa (for the Bench):

Being aggrieved with that part of the impugned order of Commissioner (Appeals) vide which he has held that the respondents can utilise Cenvat credit for payment of Service Tax liability upto the period 19.4.06, Revenue has filed the present appeal. The said appeal stands filed on the short ground that the Tribunal's earlier decision in the case of Nahar Industrial Enterprises being Final Order 695/2007 – SM(Br) dated 7.3.2007 does not stand accepted by the Revenue and the appeal stand filed thereagainst before the Hon'ble High Court of Punjab and Haryana. As such, they contended that Commissioner (Appeals) has erred in following the said decision as the issue has not attained the finality.

2. We find that the appeal filed by the Revenue before the Hon'ble High Court of Punjab and Haryana in the case of Nahar Industrial Enterprises stand rejected as reported in [2011 (104) RLTONLINE 3

(P&H)] . As such, the issue stand decided against the respondents. Accordingly, the appeal filed by Revenue is rejected.

(Pronounced in the open court)

(Archana Wadhwa)
Member(Judicial)

(Mathew John)
Member(Technical)

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