

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

Appeal No. : ST/766/2008-CU[DB]

Dated: 05/10/2012

Assistant Registrar
C.E.S.T.A.T. New Delhi
To,
SAMCO ALLOYS (INDIA) PVT. LTD.
DELHI ROAD, MEERUT (U.P.)

SAMCO ALLOYS (INDIA) PVT. LTD.

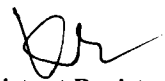
(Appellant)

VS

C.C.E. MEERUT I

(Respondent)

I am directed to transmit herewith a certified copy of Final Order No. ST/A/612/2012-CU[DB] dated 05/09/2012 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

C.C.E. MEERUT I

Excise Chowk, University Road, Mangal
Pandey Nagar, Meerut - 250005.

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

RISHI & ASSOCIATES

60 - VILVESHWARPURI,
BEHIND SADAR THANA,
MEERUT CANTT,
UTTAR PRADESH

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

**CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, NEW DELHI
Court No.II**

ST/Appeal No.766/2008

(Arising out of order in appeal No.149/CE/MRT.I/08 dated 31.7.08
passed by the Commissioner of Customs & Central Excise(Appeals),
Meerut)

Date of Hearing: 5.9.2012

For Approval and signature:

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

-
1. Whether Press Reporters may be allowed to see
The order for publication as per Rule 27 of the
CESTAT(Procedure) Rules, 1982?
 2. Whether it would 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
Department Authorities?
-

M/s Samco Alloys (India) Pvt Ltd

Appellants

Vs

CCE, Meerut

Respondent

Appeared for the Appellant: Shri Anurag Rishi, Advocate

Appeared for the Respondent: Shri Amresh Jain, SDR

Coram: **Hon'ble Mr D.N. Panda, Judicial Member**
Hon'ble Shri Mathew John, Technical Member

find ORDER No. ST/A/612/12-Cus.

Per D.N. Panda:

Both sides agree that the demand of Rs.37,604/- arising out of
disallowance of credit may be allowed subject to no credit availed by
the transporter. Since Revenue has not conducted any verification, it is

left to revenue to find out whether the transporter has availed the cenvat credit. In the event of use of such credit by the transporter, the appellant is not entitled to the same and Revenue may act accordingly on such verification.

2. So far as the levy of Rs. 2,335/- is confirmed, there appears a challan copy produced before us indicating that the deposit was made on 2.5.06. Such demand is confirmed. So far as the penalty is concerned, there appears no deliberate breach of law for which there shall not be any penalty. The appeal is allowed in this manner.

(Order dictated and pronounced in the open Court.)

(MATHEW JOHN
Member Technical
MPS*

(D.N. PANDA)
Member Judicial