CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL,

West Block No.2, R.K.Puram, New Delhi

COURT-IV

Date of hearing: 21.06.2017

Appeal No. ST/21/2012-CU[DB]

[Arising out of the Order-in-Appeal No. 378(DKV)ST/JPR-I/2011 dated 08.09.2011, passed by the Commissioner of Central Excise, Jaipur]

M/s. Agarwal Metals ... Appellant

Vs.

CCE Jaipur ... Respondent

Appearance:

Present None for the appellant
Present Shri Amresh Jain, DR for the respondent

Coram: **Hon'ble Mr. D.M. Misra, Member (Judicial)**
Hon'ble Mr. Ashok K. Arya, Member (Technical)

FINAL ORDER No. 54248/2017

Per D.M. Misra:

None present for the appellant despite notice. Heard the ld. AR appearing for the Revenue.

2. The short issue needs determination in the present appeal is whether the appellant is eligible for benefit of notification no. 32/04-ST dated 03.12.2004 as amended in discharging their liability towards the GTA services availing abatement of 75% of the taxable value. Both the authorities below have denied the benefit of exemption under notification on the ground that conditions laid down in the said notification had not been shown

by the appellant to have been fulfilled. The conditions are input tax credit was not availed and also the benefit of notification no. 12/2003-ST dated 20.06.2003 as amended have not been complied with. The Ld. AR refers to the findings in the order of authorities below also read out the grounds of appeal.

3. No where the appellant adduced any evidence which shows that they have complied with the notification no. 32/2004. In the result, we do not find any merit in the appeal.

4. Consequently, the impugned order is upheld and appeal is dismissed.

[Dictated and Pronounced in the open court]

(Ashok K. Arya)
Member (Technical)

(D.M. Misra)
Member (Judicial)

Bhanu