IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL, NEW DELHI
PRINCIPAL BENCH, COURT NO. I

Service Tax Appeal No. 53089 of 2014

[Arising out of the Order-in-Appeal No. 07(ST)/RPR-I/2014 dated 05.03.2014, passed by Commissioner of Central Excise, Customs & Service Tax, Raipur (CG)]

M/s Chhattisgarh Distilleries Ltd. **Appellant**

Vs.

CCE & ST, Raipur. **Respondent**

Appearance:
Shri Abhas Mishra, Advocate for the Appellants
Shri H C Saini, DR for the Respondent

CORAM:
Hon'ble Mr. Justice (Dr.) Satish Chandra, President
Hon'ble Mr. V. Padmanabhan, Member (Technical)

Date of Hearing/ Decision: 13.11. 2017

FINAL ORDER No. 57926 /2017

Per: Justice (Dr.) Satish Chandra:

The present appeal is filed against Order-in-Appeal No. 07(ST)/RPR-I/2014 dated 05.03.2014. Period of dispute is April, 2009 to March, 2011.

2. Brief facts of the case are that during the period under consideration, the appellants was a manufacturer of portable Service Tax Appeal No. 350 & 658 of 2012 2 spirit, IMFL and CL. The appellant was paying freight for transportation of such goods.

Proceedings were initiated against the appellant proposing demand of service tax of Rs. 18,24,509/- under GTA services by alleging that appellant was not eligible for exemption under Notification No. 34/2004-ST dated 03.12.2004. After issuing a show cause notice, the demand was made which was upheld by the impugned order but the penalty under Section 76 of the Finance Act, 1994 was cancelled. Being aggrieved, both the parties have filed present appeals.

3. With this background, we heard Shri Manish Gaur and Shri Sanjay Jain, learned Counsels for the parties.

4. After hearing both sides and on perusal of material available on record, it appears that identical issue has came up before the Tribunal in assessee's own case as M/s. Chhattisgarh Distilleries Ltd. vs. CCE, Raipur [Final Order No. 51792 - 51793/2017 dated 14.2.2017] wherein it was observed that :

> "*After hearing both sides and on perusal of record, it appears that the exemption of Rs.1500/- is available to "a" single transaction but when the transaction are consolidate with the same parties, the said exemption is not available on the subsequent vouchers. In other words, the exemption is only available on first voucher and not on subsequent vouchers. In the instant case, the lower authorities have already disallowed the claim on the vouchers which are in numbers but each below Rs. 1500/-. Thus the order appears reasonable as per the Golden Rule of Interpretation for the reason that in the said Notification No. 30/2004 the word "a" transaction is already mentioned. Hence, we find no reason to interfere with the*

impugned order, the same is hereby sustained alongwith the reasons mentioned therein."

5. By following our earlier order (supra), we find no reason to interfere with the impugned order which is hereby sustained alongwith the reasons mentioned therein.

6. In the result, the Appeal filed by the appellant is dismissed.

(Dictated in the open Court)

(V. Padmanabhan)
Member (Technical)

(Justice (Dr.) Satish Chandra)
President

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