international Electron Devices Vs. Cce

international Electron Devices Vs. Cce

SooperKanoon Citation : sooperkanoon.com/46664

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Dec-17-2007

Reported in : (2008)12STJ389CESTATNew(Delhi)

Judge : J Balasundaram, Vice-

Appellant : international Electron Devices

Respondent : Cce

Judgement :

1. The issue in dispute in this case is, as to whether the Cenvat Credit can be utilized for payment of Service Tax by service recipient.

The objection of the Revenue is that, the appellants did not provide any output service and it is the 'Goods Transport Agency Services", which provided the output service, and hence Cenvat Credit cannot be utilized for this purpose.

2. However, on hearing both sides, I find that the issue has been settled in favour of the assessee by Tribunal's order in the case of CCE, Chandigarh v. Nahar Industrial Enterprises Ltd. 2007-TIOL-555-CESTAT-DEL, wherein it was held that Cenvat Credit can be utilized for payment of Service Tax on 'Goods Transport Services' by service recipient. This order has been followed in the case of MMS Steels Ltd. and 26 Ors. v. CCE, Trichy, Madurai, Salem 2007-TIOL-1317-CESTAT-MAD; Ambuttur Petrochem Ltd. and Ors. v. CCE, Raipur CESTAT-DEL, and RRD Tex Pvt. Ltd. v. CCE, Salem 2007-TIOL-891-CESTAT-MAD. In the case

of India Cements Ltd. v. CCE, Salem 2007 (80) RLT 719 (CESTAT), the view has been arrived at independent of the decision in the case of CCE, Chandigarh v. Nahar Industrial Enterprises Ltd., supra. No contrary decision has been brought to my notice by the learned DR.CCE, Chandigarh v. Nahar Industrial Enterprises Ltd. and Ors. citied above, supra, I set aside the impugned order by which utilization of Cenvat Credit has been objected to and allow the appeal.

(Dictated and pronounced in the open Court on the 17^th day of December, 2007)