(2015) 06 CESTAT CK 0009

In the Customs, Excise And Service Tax Appellate Tribunal

Case No : Appeal No. 947 Of 2009

CCE-Indore APPELLANT

Vs

M/s. Montage Enterprises Pvt. Ltd. RESPONDENT

Date of Decision : 19-06-2015

Acts Referred:

Citation : (2015) 06 CESTAT CK 0009

Hon'ble Judges : G. Raghuram, J;R. K. Singh, Technical Member

Bench : Division Bench

Advocate : Amreesh Jain, Arvind Arora

Final Decision : Dismissed

Judgement

1. Revenue has filed this appeal against order-in-appeal dated 15/09/2009 which inter-alia allowed the payment of service tax on GTA services from

the CENVAT Credit account and to that extent, set aside the order-in- original dated 29/01/2008 which inter-alia disallowed payment of service tax on

GTA services amounting to Rs.63,758/- from the CENVAT Credit and confirmed the demand of service tax of the same amount to be paid in cash

along with interest and penalties.

2. Thus, the only issue involved in this appeal is whether the service tax on GTA services can be paid by the respondent by utilising the CENVAT

Credit. Ld. Departmental Representative fairly concedes that the issue is no longer res -integra as Punjab & Haryana High Court in the case of

Commissioner of Central Excise Chandigarh versus Nahar industrial enterprises 2012 (25) STR 129 (P&H) has clearly held that service tax on GTA

service can be paid out of the CENVAT Credit.

3. In the light of the foregoing, the Revenue's appeal is devoid of any merit and

is, therefore, dismissed.

