(2015) 11 CESTAT CK 0017

In the Customs, Excise And Service Tax Appellate Tribunal

Case No : Service Tax Appeal No. 948 Of 2009

CCE, Indore	APPELLANT
Vs	
M/s. Uflex Limited	RESPONDENT

Date of Decision : 19-11-2015

Acts Referred:

Citation : (2015) 11 CESTAT CK 0017

Hon'ble Judges : R. K. Singh, Technical Member;Sulekha Beevi, C.S., J

Bench : Division Bench

Advocate : Amresh Jain, Arvind Arora

Final Decision : Dismissed

Judgement

1. The only issue involved in this Revenue's appeal is whether service tax can be paid on GTA service under reversed charge mechanism by utilization

of cenvat credit.

2. The Commissioner (Appeals) has allowed the appeal of the appellant setting aside demand of Rs.1,26,448/- confirmed by the primary adjudicating

authority on the ground that cenvat credit cannot be utilized for payment of service tax on GTA service under reverse charge mechanism.

3. Learned Counsel for the respondent refers to the judgement of Hon'ble Punjab & Haryana High Court in the case ofC CE, Chandigarh vs. Nahar

Industrial Enterprises02012 (25) STR 129 (P&H)wherein it has been held that service tax on GTA service under reverse charge mechanism can be

paid by utilizing the cenvat credit.

Learned AR fairly concedes the issue is covered against Revenue by the said judgement of the P & H High Court.

5. In view of the foregoing and having regard to the fact the issue is covered in

favour of the respondent by the above cited judgement of P & H High Court, Revenue's appeal is dismissed.

(Dictated and Pronounced in the open court)

