

IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDI GARH

STA-22-2016 (O&M)
Date of decision: - 07.02.2017

Commissioner of Central Excise and Service Tax,
Chandigarh-II.

... Appellant

Versus

M/s Pragati Papers Industries Ltd.

... Respondent

CONRAM HON'BLE MR. JUSTICE S. J. VAZIFDAR, CHIEF JUSTICE
HON'BLE MR. JUSTICE ANUPINDER SINGH GREWAL

Present: - Mr. Sharan Sethi, Advocate,
for the appellant.
* * * *

S. J. VAZIFDAR, C. J. (ORAL)

This is an appeal against the order of the Tribunal holding that the respondent-assessee is entitled to utilize the cenvat credit account for payment of GTA service.

2. The issue is covered against the appellant by the judgement of a Division Bench of this Court in Commissioner of Central Excise, Chandigarh Vs M/s Nahar Industrial Enterprises Ltd. 2012(25) S.T.R. 129(P&H).

3. The appeal accordingly dismissed.

(S. J. VAZIFDAR)
CHIEF JUSTICE

(ANUPINDER SINGH GREWAL)
JUDGE

07.02.2017

Amodh

Whether speaking/reasoned	Yes/ No
Whether reportable	Yes/ No