

FAX : 0532-2400149

REGISTERED / AD

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
38, MG Marg Civil Lines, Old Red Building, Allahabad-211001
Regional Branch, Allahabad

Dated: 27/04/2017

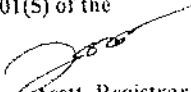
To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/70401/2017-SM[BR] dated 20/04/2017

I am directed to transmit herewith a certified copy of order passed by the Tribunal under section 01(5) of the Finance Act, 1994 relating to Service Tax Act, 1994.


Asstt. Registrar

Application	Appeal	Name and Address of Appellant
1	ST/3442/2012	Commissioner of CUSTOMS(PREVENTIVE)- Lucknow HALL NO.3... 5TH FLOOR, KENDRIYA BHAWAN...SECTOR- H, ALIGANJ, LUCKNOW, UTTAR PRADESH
		Name and Address of Respondent
2		Laxmi Trading Company Near Railway Station,, LAKHIMPUR, UP

Copy To

3 Advocate(s) / Consultant(s):

**VINEET K SINGH
NARIAN NAGAR, Sector-11,
Indira Nagar, Lucknow UP**

4 Bar Association, CESTAT, Allahabad

5 Director Publications, Customs, Excise. I.P. Estate, Delhi

6 M/s Centax Publications Pvt. Ltd., 1512-B, Bhishm Pitamah Marg, New Delhi-3

7 Company Law Institute of India Pvt. Ltd., No.2 (old no.36), Vaidhyaram Street, T. Nagar, Chennai-17

8 Taxmann Allied Service Pvt. Ltd., 59/32, New Rohitak Road, New Delhi-110005

9 LAWCRUX Advisors Pvt. Ltd., LAW House, 1-8, Sector-10, Faridabad 121003 (Haryana)

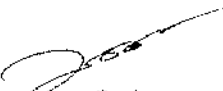
10 TaxIndiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070

11 Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Hyderabad - 38

12 The ICFAI society, 52, Nagarjuna Hill, Punjagutta Hyderabad.-500082

13 M/S Knowledge Processing Pvt. Ltd.(taxmanagementindia.com), FF-19, 1st Floor, Cross River Mall, CBD Ground, Near Karkardooma Court, Delhi-110032

14 C.D.R. 15 Office Copy 16 ~~Guard~~ File


Asstt. Registrar

IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL
REGIONAL BENCH : ALLAHABAD
COURT No. I

APPEAL No.ST/3442/2012-ST[SM]

(Arising out of Order-in-Appeal No. 345-ST/LKO/2012 dated 31/07/2012
passed by Commissioner of Central Excise & Customs (Appeals),
Lucknow)

Commissioner of Central Excise & S.T., Lucknow

Appellant

Vs.

M/s Laxmi Trading Company

Respondent

Appearance:

Shri Pawan Kumar Singh. Supdt (AR)
Shri Vineet Kumar Singh. Advocate

for Appellant
for Respondent

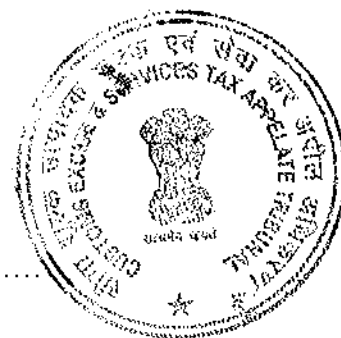
CORAM:

Hon'ble Mr. Anil Choudhary, Member (Judicial)

Date of Hearing : 20/04/2017
Date of Decision : 20/04/2017

FINAL ORDER NO.: 70401/2017.....

Per: Anil Choudhary



The present appeal is filed by the Revenue against
Order-in-Appeal No. 345-ST/LKO/2012 dated 31/07/2012 passed by
Commissioner of Central Excise & Customs (Appeals), Lucknow.

2. Heard the parties.
3. The grounds of appeal no longer survive, in view of judgment
of Hon'ble Supreme Court in the case of Commissioner of Central

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Excise & Customs, Kerala Vs Larsen & Toubro reported at 2015 (39)

S.T.R. 913 (S.C.) Final Order dated 20.08.2015.

4. Hence, the appeal filed by revenue is dismissed.

(Dictated in Court)

-Sd/-

(ANIL CHOUDHARY)

Member(JUDICIAL)

akp

प्रमाणित प्रतः/ Certified true copy

सहायक प्रतीकार/Asstt. Registrar
सीमाशुल्क, उत्पादशुल्क एवं सेवा कर
अपील अधिकरण(C.E.S.T.A.T.)

38, एम. जी. मार्ग, इलाहाबाद-211001
38, M. G. MARG, ALLAHABAD-211001

