

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

Dated: 15/09/2017

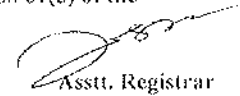
To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/71007-71008/2017-SM[BR] dated 08/09/2017

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/70813/2016	Commissioner of CUSTOMS-Kanpur 117/7...SARVODYA NAGAR, KANPUR, UTTAR PRADESH 208005
2	ST/70814/2016	Commissioner of CUSTOMS-Kanpur 117/7...SARVODYA NAGAR, KANPUR, UTTAR PRADESH 208005

Name and Address of Respondent

1	Dharmendra Communication Near Tehsil,, JALAUN ,UP
4	Taraiya Agencies Jai Complex,civil Lines,, JHANSI ,UP

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Other Appellants and Respondents as per Annexure
Copy To

- 5 Bar Association, CESTAT, Allahabad
- 6 Director Publications, Customs, Excise. I.P. Estate, Delhi
- 7 M/s Centax Publications Pvt. Ltd., 1512-B, Bhishm Pitamah Marg, New Delhi-3
- 8 Company Law Institute of India Pvt. Ltd., No.2 (old no.36), Vaithyaram Street, T. Nagar, Chennai-17
- 9 Taxman Allied Service Pvt. Ltd., 59/32, New Rohtak Road, New Delhi-110005
- 10 LAWCRUX Advisors Pvt. Ltd., LAW House, 1-8, Sector-10, Faridabad 121003 (Haryana)
- 11 TaxIndiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070
- 12 Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Hyderabad - 38
- 13 The ICFAI society, 52, Nagarjuna Hill, Punjagutta Hyderabad.-500082
- 14 M/S Knowledge Processing Pvt. Ltd.(taxmanagementindia.com), FF-19, 1st Floor, Cross River Mall, CBD Ground, Near Karkardooma Court, Delhi-110032
- 15 C.D.R.
- 16 Office Copy
- 17 Guard File


 Asstt. Registrar

**IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL
Old Red Building, 38 M.G. Marg, Civil Lines,
Allahabad - 211 001**

COURT NO. II

DATE OF HEARING : 08/09/2017.

DATE OF DECISION : 08/09/2017.

Service Tax Appeals No. 70813-70814 of 2016 (SM)

[Arising out of the Order-in-Appeal No. 47 & 49/ST/APPL/KNP/2016 dated 25/05/2016 passed by The Commissioner (Appeals), Central Excise, Kanpur.]

CCE, Kanpur

Appellant

Versus

M/s Dharmendra Communication]
M/s Taraiya Agencies]

Respondents

Appearance

Shri Gyanendra Tripathi, Authorized Representative (DR) - for the Appellant.

None - for the Respondents.

CORAM: Hon'ble Shri Ashok Jindal, Member (Judicial)

Final Order No. 71067-71008/2017 Dated : 08/09/2017

Per. Ashok Jindal :-

Revenue is in appeal against the impugned order wherein the learned Commissioner (Appeals) has dropped the proceedings against the respondent to demand service tax under Business Auxiliary Service for sale of sim cards and recharge coupon under the category of Business Auxiliary Service.

2. Heard the learned AR.

Ashok Jindal

3. Considering the fact that the said issue has already been decided by this Tribunal in respondent's own case for the earlier period holding that no service tax paid by the respondent under the category of Business Auxiliary Service.

4. In that circumstances, I do not find any infirmity in the impugned orders. Therefore, same are upheld. Appeals filed by the Revenue are dismissed.

(Dictated and pronounced in open court.)

Sd/-

(Ashok Jindal)

Member(Judicial)

PK

प्रमाणित प्रति/Certified True Copy

28/09/12
आसि. रजि. /Asst. Registrar

वि. नं. २५५५५५५५ वी सेवा कर

कॉपी - ११११११११ (C.E.S.T.A.T.)

3rd Floor, 1st Floor-211001

10, H. G. MARG, ALLAHABAD-211001

