

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, WEST BLOCK NO.2, R.K.PURAM, NEW DELHI-110066
CUSTOMS APPEAL BRANCH**

Dated: 02/12/2015

To

Appellant as per address in table below
Respondent as per address in table below

Final Order No. ST/A/53436/2015-CU[DB] dated 09/11/2015

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.

Dr
Asstt. Registrar(CUSTOMS Appeal Branch)

Application	Appeal	Name and Address of Appellant
1	ST/Stay/50695/2014 ST/50549/2014	Decorators Pvt Ltd A-1, whs Kirti Nagar KIRTI NAGAR NEW DELHI 110015

Name and Address of
Respondent

2

C.C.-Delhi - I
GATE NO.2, C R BUILDING...I
P ESTATE, DELHI-110109

Copy To

3 Advocate(s) / Consultant(s):

S. K. Pahwa, Adv
D-75, AMAR COLONY,
LAJPAT NAGAR - IV,
NEW DELHI,
DELHI-110024

4 Additional Party's Name & Address :

- 5 Bar Association, CESTAT, Delhi
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 Taxmann Allied Service Pvt. Ltd., 59/32, New Rohtak Road, New Delhi-110005
10 Easy Service Tax Online Dot Com Pvt. Ltd., 407A, Iscon Mall, Satellite Road, Ahmedabad-15
11 LAWCRUX Advisors Pvt. Ltd., LAW House, 1-8, Sector-10, Faridabad 121003 (Haryana)
12 TaxIndiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070
13 Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Hyderabad - 38
14 The ICFAI society, 52, Nagarjuna Hill, Punjagutta Hyderabad.-500082
15 C.D.R. 16 Office Copy 17 Guard File

Dr
Asstt. Registrar(CUSTOMS Appeal Branch)

**IN THE CUSTOMS, EXCISE AND SERVICE TAX
APPELLATE TRIBUNAL, NEW DELHI
PRINCIPAL BENCH, COURT NO. II**

**Service Tax Stay Application No. 50695 of 2014
Service Tax Appeal No. 50549 of 2014**

[Arising out of Order-In-Appeal No. 222-ST/DLH/2013 dated
17.10.2013 passed by Commissioner of Central Excise (Appeals)
New Delhi]

For approval and signature:

Hon'ble Mr Ashok Jindal, Member (Judicial)

Hon'ble Mr. R K Singh, Member (Technical)

Ashok Jindal

1	Whether Press Reporters may be allowed to see the Order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982?	
2	Whether it should be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	
3	Whether Their Lordships wish to see the fair copy of the Order?	
4	Whether Order is to be circulated to the Departmental authorities?	

M/s. Decorators Pvt. Ltd.

Appellants

Vs.

**Commissioner of Service Tax
Delhi I**

Respondent

Appearance:

Shri S K Pahwa and Shri Rohan Pahwa, Advocates for the Appellants
Shri B B Sharma, AR for the Respondent

CORAM:

Hon'ble Shri Ashok Jindal, Member (Judicial)

Hon'ble Mr. R K Singh, Member (Technical)

Ashok Jindal

Date of Hearing /decision: 09.11.2015

ORDER NO. 50/ 53436 /2015-ST(Br)

Per Ashok Jindal :

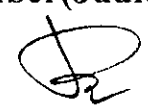
Heard the parties.

2. Considering the fact that for the earlier period against the impugned order, the appellant filed an appeal before this Tribunal as Appeal No. 428/2009 which has been heard by this Tribunal and on identical issue, matter has been remanded back to the adjudicating authority for quantification of demand of service tax payable by appellants, in these circumstances, after allowing the stay application filed by the applicant, we remand the matter back to the adjudicating authority for denovo adjudication as per the directions given by this Tribunal vide disposing the appeal No. 428/2009.

3. Appeal as well as stay application are disposed of in the above terms.

(Dictated and pronounced in the open court)


(Ashok Jindal)
Member(Judicial)


(R K Singh)
Member(Judicial)