

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

Appeal No. ST/73 /2008

Date 22/05/2008

Assistant Registrar
C.E.S.T.A.T, New Delhi

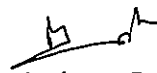
To :
M/S RAMESH STEEL INDUSTRIES, UNIT-II
G.E.ROAD, TATIBANDH,
RAIPUR (C.G.)
M/S RAMESH STEEL INDUSTRIES, UNIT-II

Appellant

C.C.E. RAIPUR

Vs
Respondent

I am directed to transmit herewith a certified copy of **Final order No. ST/81/08 Customs** dated 12.05.08
passed by the Tribunal under Section 129, (B) of the Customs Act, 1962 & Financial Act 1994 relating to Service Tax
Alongwith Stay Order No ST/162/08


Assistant Registrar

(Customs Appeal Branch)

Copy to :

1. Respondent

C.C.E. RAIPUR

CENTRAL EXCISE BUILDING, DHAMTARI ROAD, TIKRAPARA, RAIPUR 492001.

2. Adv. / Consult

MR.Bipin Garg. Adv

B-1/1289-A Vasant Kunj New Delhi

3. S.D.R.

4. J.C.D.R.

5. Bar association, CESTAT, New Delhi

6. M/s. Deeparchi Publications, M-93, Marg. 46, Saket, New Delhi 110017

7. M/s Centax Publications (P) Ltd., 1512-B, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony, New Delhi -

8. Excise & Customs cases, B-37, Sector -1, NOIDA - 201301 Gautam Budh Nagar, (U.P.)

9. Raghuraman's 44-B, Regal Flat, Shipra Suncity, Indirapuram - 201010, Ghaziabad, DT. U.P.

10. Nidheshak publications. I.P.Estate, new Delhi

11. Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh, New Delhi - 110026

12. Commercial Laws of India Pvt Ltd Post Bag No. 1033, No.70(Old No. 88), Thyagaraya Road, T. Nagar, Chennai 60017

13. Taxindiaonline.com Pvt.Ltd, B-XI/8183, Vasant Kunj, New Delhi - 110070

14. Office Copy

15. Guard file


Assistant Registrar
(Customs Appeal Branch)

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE
TRIBUNAL, R.K. PURAM, W.B. NO.2, PRINCIPAL BENCH
NEW DELHI, COURT NO. III**

**Service Tax Stay Application No.276 of 2008 DB (BR)
in Appeal No.ST/73 of 2008**

[Arising out of Order-in-Appeal No.94(ST)RPR-I/2007 dated 3.12.2007
passed by the Commissioner of Central Excise (Appeals), Raipur]

Date of Hearing/ Decision:12.5.2008

For approval and signature:

Hon'ble Mr. P.K. Das, Member (Judicial)

Hon'ble Mr. A.K. Srivastava, Member (Technical)

1. Whether Press Reporters may be allowed to see 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?	:	m.
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. Ramesh Steel Industries		...Appellants [Rep. by Shri Atul Gupta, C.S.]

Vs.

CCE, Raipur

Respondent
[Rep. by Shri B.K. Singh, DR]

CORAM: Hon'ble Shri P.K. Das, Member (Judicial)
Hon'ble Shri A.K. Srivastava, Member (Technical)

Final Order No. ST/81/08 /Dated:12.5.2008
Stay Order No ST/162/08
Per P.K. Das:

As the issue involved in this case is in narrow compass, therefore,
after granting stay, the appeal is taken up for disposal.

2. The appellants are engaged in rendering taxable services of clearing and forwarding agent service (a consignment agent's service).

3. Ld. Advocate submits that they are not coming within the purview of Service Tax definition as they are liaising with the buyers for the goods from M/s. SAIL. He further submits that the demand of duty ^{S.T.} *sh* pertains to period 2002-2003 by show cause notice dated 20.12.2007 is barred by limitation. He also submits that it is revealed from the letter dated 13.12.2004 of Superintendent of Central Excise that during scrutiny of balance sheet, it was noticed that they were showing Rs.33,35,363/- as "Commission received" under head "other income". He fairly submits *sh* that ^{plea that} the demand is barred by limitation was not taken before the lower authorities. We find that the ground^s of limitation is required to be examined by the Lower Authorities. Accordingly, the impugned order is set aside and the matter is remanded back to the Adjudicating Authority to examine the case on merit as well as on limitation. Needless to say that the Adjudicating Authority shall provide opportunity of hearing before decision. The appeal is allowed by way of remand.

Order dictated & pronounced in open court on 12.5.2008.

(A.K. Srivastava)
Member (Technical)
Ckp.

(P.K. Das)
Member (Judicial)