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

Appeal No. ST/569 /2006 Date 18/07/2008

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

To :
C.C.E.BHOPAL

48, ADMINISTRATIVE AREA, AREA HILLS,
HOSHANGABAD ROAD, BHOPAL.
C.C.E.BHOPAL Appellant

Vs

M/S NAGPUR DRYCLEANERS Respondent

I am directed to transmit herewith a certified copy of **Final order** No. ST/138/2008 Customs dated 03.07.08

passed by the Tribunal under Section 129, (B) of the Customs Act,1962 & Financial Act 1994 relating to Service Tax

Assistant Registrar

(Customs Appeal Branch)

Copy to :
1. Respondent

M/S NAGPUR DRYCLEANERS

10, NEW MARKET, T.T. NAGAR, BHOPAL(M.P.)
2. Adv. / Consult
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 Publictions (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 & SERVICE TAX APPELLATE TRIBUNAL,

WEST BLOCK NO. 2, R.K. PURAM, NEW DELHI

COURT – II

SERVICE TAX APPEAL NO. 569 OF 2006

[Arising out of Order-in-Appeal No. 86-ST/BPL/2006 dated 16.10.2006 passed by the Commissioner of Central Excise (Appeals), Bhopal]

For approval and signature:

Hon'ble Mr. S.S. Kang, Vice President,
Hon'ble Mr. Rakesh Kumar, Member (Technical)

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 would be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	kJ
3.	Whether their Lordships wish to see the fair copy of the order?	
4.	Whether order is to be circulated to the Departmental authorities?	

CCE, Bhopal — Appellant

Vs.

M/s. Nagpur Dryclearners — Respondents

Appearance:

Shri A.K. Madan, SDR, Departmental Representative, for the Revenue;
Shri Rajesh Kanojia, Proprietor

Coram:

Hon'ble Mr. S.S. Kang, Vice President,
Hon'ble Mr. Rakesh Kumar, Member (Technical)

Date of Hearing: 3rd July, 2008

FINAL ORDER NO. S7/138/08 **dated** 3/7/08

Per S.S. Kang:

Heard both sides. Revenue filed this appeal against the impugned order whereby Commissioner (Appeals) has held that the respondents are not liable to pay service tax in respect of wet cleaning. Contention of the revenue is that wet cleaning is not mentioned on the duplicate copy of bill. It is only the customer's copy on which respondents were marking stamp with the marking of wet cleaning. Contention is that actually the appellants are providing service of dry cleaning in the guise of wet cleaning and evading payment of service tax.

2. We find that the premises of respondents were searched by the Revenue and found that copies of invoice which were issued to the customers were stamped with remarks wet cleaning and original copies were collected by the respondents at the time of delivery of garments. The Commissioner (Appeals) gave finding that as the appellants were clearly putting stamp of wet cleaning on customer's copy of invoice, therefore, charge for wet cleaning cannot be added while assessing the value of dry cleaning service. In view of above we find no merit in the appeal. The same is dismissed.

(Dictated & pronounced in the Open Court.)

(S.S. KANG)
VICE PRESIDENT

(RAKESH KUMAR)
MEMBER (TECHNICAL)

Dated 7th July, 2008
RK