

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

Appeal No. ST/221 /2007

Date 19/08/2008

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

To :
M/S MARK EXHAUST SYSTEMS LTD.
VILLAGE BEGUMPUR KHATOLA, N.H.8, GURGAON,
HARYANA.
M/S MARK EXHAUST SYSTEMS LTD.

Appellant

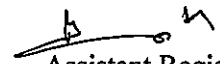
Vs
Respondent

C.S.T. DELHI

I am directed to transmit herewith a certified copy of Final order No. st/203/08

Customs dated 06.08.08

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

C.S.T. DELHI

17-B, I.P. ESTATE, IAEA HOUSE, NEW DELHI.

2. Adv. / Consult

MR.R.PAL SINGH

84, DARYAGANJ, N.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

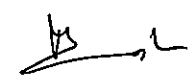
12. Commercial Laws of India Pvt Ltd Post Bag No. 1033, No.70(Old No. 88), Thyagaraya Road, T. Nagar, Chennai 60017

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

14. Easy Service Tax Online Dot Com Pvt. Ltd. 407A, Iscon Mall, Above Star India Bazar, Satellite Road, Ahmedabad - 15

15. Office Copy

16. 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.I

Service Tax Appeal No. 221 of 2007

[Arising out of Order-in-Original No. 39/RK/2006 dated 25.10.2006 passed by the Commissioner of Service Tax, Delhi]

Date of Hearing/ decision: 06.08.2008

For approval and signature:

Hon'ble Mr. Justice S.N. Jha, President

Hon'ble Mr. M. Veeraiyan, 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 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 Mark Exhaust Systems Limited

Appellant

Vs.

Commissioner of Service Tax, Delhi

Respondent

Appearance:

Mr. R. Pal Singh, Consultant for the Appellant

Mr. R.K. Verma, Authhorized Representative (DR) for the Respondent

CORAM: Mr. Justice S.N. Jha, President
Mr. M. Veeraiyan, Member (Technical)

Final ORDER No ST/203/08

Per S.N. Jha:

Heard the parties.

2. The impugned order-in-original of the Commissioner of Service Tax dated 25.10.2006 is set-aside and the appeal is allowed in the light of the decision of Larger Bench of the Tribunal in the case of Hindustan Zinc Limited vs. CCE, Jaipur (Service Tax Appeal No. 523 of 2006) decided on 27.06.2008 and the order passed today in the case of JCB India Limited vs. Commissioner of Sales Tax, Delhi – Service Tax Appeal No. 473 of 2006.

[Dictated and pronounced in the open Court on 06.08.2008]

(Justice S.N. Jha)
President

[M. Veeraiyan],
Member [Technical]

[Pant]