TELEGRAM : CEGCANAL
Website : www.cestat.gov.in

REGISTERED / AD
Email : delhi@cestat.gov.in

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

Appeal No. ST/370,379,381,389,392,394,417,420-25 & 429 /2006 - CU[DB] Date 18/09/2008

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

To :
C.C.E.CHANDIGARH.
PLOT NO 19,SECTOR 17-C,CHANDIGARH.

C.C.E.CHANDIGARH. Appellant

Vs

M/S DHIMAN STEEL ROLLING MILLS Respondent

I am directed to transmit herewith a certified copy of **Final order** No. ST/237-250/08 CU[BR] dated 4.09.08 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 DHIMAN STEEL ROLLING MILLS
AMLOH ROAD,MANDI GOBINDGARH.
2. Adv. / Consult (1) Sh. Bipin Garg, Adv. B-1/1289-A Vasant Kunj New Delhi. (2) Sh. Kamal Jeet Singh. Adv. J-144. Patel Nagar-I Opp. ~~[illegible]~~ Roadways. Bus Stand Ghaziabad. (U.P.)
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. 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)

Contd...... 2

1 M/S RAJ STEEL ROLLING MILLS
GURU KI NAGRI GOBINDGARH.

2 M/S J.K.COMPUTER KANDA.
MANDI GOBINDGARH.

3 M/S ADITYA ELECTRONIC WEIGHBRIDGE
AMBAY MAJRA, MANDIGOBINDGARH.

4 M/S AVERY ELECTRONIC WEIGHBRIDGE
G.T.ROAD,MANDI GOBINDGAR.

5 M/S DEEP COMPUTAR KANDA.
MUGAL MAJRA ROAD,MANDI GOBINDGARH.

6 M/S JANTA DHARAM KANDA.
SIRHIND ROAD,MANDI GOBINDGAR.

7 M/S JYOTI COMPUTER KANDA
G.T.ROAD, MANDI GOBINDGARH.

8 M/S PREM COMPUTAR KANDA.
AMLOH ROAD MANDI GOBINDGARH.

9. M/S SHRI AMBIKA STEEL INDUSTRIES
SHRI AMBIKA COMPUTER KANDA AMLOH ROAD MANDI GOBINDGARH

10. R.P.COMPUTER KANDA
AMLOH ROAD, MANDIGOBINDGARH

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

Service Tax Appeal No. 370, 379, 381, 389, 392, 394, 417, 420 to 425 & 429/2006

[Arising out of Order-in-Appeal No. 497-530/CE/CHD/2006 dated 7.6.2006 passed by Commissioner(Appeals) Central Excise, Chandigarh]

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?	:	NO
2. Whether it should be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	:	NO
3. Whether Their Lordships wish to see the fair copy of the Order?	:	Seen
4. Whether Order is to be circulated to the Departmental authorities?	:	Yes

---

Commissioner of Central Excise Chandigarh — Respondent

Vs.

Dhiman Steel Rolling Mills — Appellants
J.K. Computer Kanda
Raj Steel Rolling Mills
Aditya Electronics Weighbridge
Avery Electronics Weighbridge
Shri Ambika Steel Industries
R.P. Computer Kanda
Janta Dharam Kanda
Jyoti Computer Kanda
Prem Computer Kanda
Deep Computer Kanda

Appearance: Mr. Vikas Khandelwal, Advocate for the Appellant
Mr. Fateh Singh , DR for the Respondent

CORAM:

Hon'ble Mr. Justice S.N. Jha, President
Hon'ble Mr. M. Veeraiyan, Member (Technical)

Date of Hearing : 4.9.2008
Date of Decision.

Final **ORDER NO. ST/237 to 250/08**

Per M. Veeraiyan (for the Bench):

All these appeals are filed by the Department and involve a common issue. Both sides agree that the dispute relates to levy of service tax under the head 'Business Auxiliary Service' on the charges collected by the respondents for weighing consignments using the weigh bridge (Dharmkanta). Both sides also agree that the issue stands decided by the Tribunal in the case of CCE Chandigarh vs. M/s. Deepak Computers and others by final orders ST/151-185/08 dated 24.6.08 in Appeal Nos. ST/368-369, 371-378, 380, 382-388, 390-391, 393, 395-400, 415-416, 418-419, 426-428 & 430/2006.

2. Relevant portion of the final order in the case of Deepak Computers & others cited supra is as follows:-

> "We find that in these appeals, the respondents are owner of Dharamkanta and they are undertaking the weighment of the goods. We find the Business Auxiliary Service means any service in relation to promotion or marketing or sale of goods, produced or provided by or belonging to clients. As respondents are not concerned with the sale or marketing of the goods, therefore, can not be said to be provider incidental or auxiliary service to any activity such as promotion or marketing or sale of goods produced. In these circumstances, we find no infirmity in the impugned orders. The appeals are dismissed."

3. In view of the above, all these appeals filed by the department are rejected.

(Dictated & pronounced in the open Court)

(Justice S.N. Jha)
President

(M. Veeraiyan)
Member(Technical)

ss