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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/535 /2006 - CU[DB] Date 22/10/2008

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 NAHAR EXPORTS LTD Respondent

I am directed to transmit herewith a certified copy of **Final order No**. ST/281/08 **CU[DB]** dated 14.10.08 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 NAHAR EXPORTS LTD
   VILLAGE- LEHLI, LALRU, DISTT- MOHALI.
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 - 3
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 Ta[illegible]ann 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
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
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Assistant Registrar
(Customs Appeal Branch)

IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
West Block No.2, R.K.Puram, New Delhi-110066.
Principal Bench, New Delhi.

ST/535/06

[Arising out of Order-in-Appeal No. 770/CE/CHD/06 dt.22.8.06 passed by the Commissioner of Central Excise, Chandigarh)

For approval and signature:
Hon'ble Mr. S.S.Kang, Vice President
Hon'ble Mr. RAKESH KUMAR, MEMBER (TECHNICAL)

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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?

3. Whether their Lordships wish to see the fair : copy of the order?

4. Whether order is to be circulated to the : Department Authorities:

CCE, Chandigarh — Appellant

Versus

M/s. Nahar Exports Ltd. — Respondent

Appearance

Shri A.K.Madan, Authorised Departmental Representative(DR) For appellant
Shri Rupinder Singh, Adv. For respondent

Coram: Hon'ble Mr. S.S.Kang, Vice President
Hon'ble Mr. RAKESH KUMAR, MEMBER (TECHNICAL)

Final

Date of decision: 14.10.08
Order No. ST/281/08

Per S.S.Kang:

Heard both sides. The revenue filed this appeal against the impugned order whereby Commissioner(Appeals) held that for the period 16.8.02 to 31.12.04, the respondent received taxable service from non-resident who has no office in India and is not liable for service tax.

2. We find that this issue is now covered by the Larger Bench decision of the Tribunal in the case of Hindustan Zinc Ltd. vs CCE reported in 2008(87)RLT.317. The Tribunal held that the taxable service provided by non-resident from outside India who does not have any office in India, having been specified as 'taxable service' w.e.f. 1.1.05 and recipient of such service could not be held liable for paying service tax prior to 1.1.05. In view of the above decision, we find no infirmity in the impugned order. The appeal is dismissed.

Order dictated in the open Court.

(S.S.Kang)
Vice President

(Rakesh Kumar)
Member Technical

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