

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

Appeal No. ST/497, 531, &563/2007-SM[BR]

Date 23/01/2008

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

To :
C.C.E. JAIPUR II
N.C.R.BUILDING, STATUE CIRCLE, "C" SCHEME,
JAIPUR 302005.

C.C.E. JAIPUR II

M/S SHREE RAJASTHAN TEXCHEM LTD.

Appellant
Vs
Respondent

I am directed to transmit herewith a certified copy of Final order No. 110-112/2008-SM[BR] dated 14.1.2008 passed by the Tribunal under Section 129, (B) of the Customs Act, 1962 & Financial Act 1994 relating to Service Tax


Assistant Registrar
(SM Appeal-Branch)

Copy to :

1. Respondent

M/S SHREE RAJASTHAN TEXCHEM LTD.

(NOW M/S SHREE RAJASTHAN SYNTEX LTD.),
SIMALWARA ROAD, DUNGARPUR(RAJASTHAN)

2. Adv. / Consult SHRI S. VASUDEVAN, ADV

B-6/10, SAFDARJUNG ENCLAVE, NEW DELHI-29 ,

2, O.P. AGARWAL C.A. 56, SECTION 7, NPH ROAD JODHPUR[RAJ]

3, SHRI, KESHAV MALOO ADV. 238-B-BLOCK, -IIFLOOR ANAND PLAZA, NR. AYAD BRIDGE UDAIPUR [Saj]

3. S.D.R.

~~4. J.C.D.R.~~

5. Bar association, CESTAT, New Delhi

6. M/s. Deeparchi Publications, M-93, marg. 43, saket, New

7. M/s Centax Publications (P) Ltd., 1512-E, Bhishm Pitamah

8. Excise & Customs cases, B-37, Sector -1, NOIDA - 201301

9. R.Venkatraman Constt. 44-B, S.Suncity, Ghaziabad -

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

11. Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh,

12. Co, Law Institution

13. TAX INDIA, B-XI/8183, Vasant Kunj, New Delhi - 110070

14. Office Copy

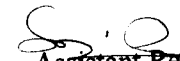
15. Guard file

2, M/S GULJAG INDUSTRIES LTD [SULPHER CEMENT DIVISION]

VILLAGE PALARI KHIYAN, JODHPUR [RAJASTHAN]

3, M/S RAJASTHAN SPINNING & WEAVING MILLS LTD,

VILLAGE -LODHA, BANSWARA [RAJASTHAN]


Assistant Registrar
(SM Appeal Branch)

**IN THE CUSTOMS, EXCISE & SERVICE
TAX APPELLATE TRIBUNAL,
WEST BLOCK NO. 2, R.K. PURAM,
NEW DELHI
PRINCIPAL BENCH, NEW DELHI**

**SERVICE TAX APPEAL Nos. 497, 531
& 56^{OF} 2007-SM**

[Arising out of Order-in-Appeal Nos. 381-382(HKS)ST/JPR-II/2007 dated 26.6.2007, 332(HKS)/ST/JPR-II/2007 dated 28.5.2007 & 343-344(HKS)ST/JPR-II/2007 dated 31.5.2007 all passed by the Commissioner (Appeals-II), Customs & Central Excise, Jaipur]

For approval and signature:

Hon'ble Mr. S.S. Kang, Vice President

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?	NO
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 & C, Jaipur

Appellant

Vs.

M/s. Shree Rajasthan Texchem Ltd.,
M/s. Guljag Industries Ltd.,
M/s. Rajasthan Spg. & Wvg. Mills Ltd.,

Respondents

Appearance:

Ms. Archana Panday Mittal, Jt. CDR, for the appellant,
Shri S. Vasudevan, & Shri Keshav Malloo, Advocates for the
respondents,

Coram:
Hon'ble Mr. S.S. Kang, Vice President

Date of Hearing: 14.1.2008

FINAL ORDER NO. 110-112/08-SM(BR) dated 14/1/08

Per S.S. Kang:

Heard both sides.

2. Since the common issue involved in all these appeals, they are being taken together for hearing.
3. Revenue has filed these appeals against the impugned orders whereby the Commissioner (Appeals) has allowed payment of service tax payable in respect of Goods Transport Agency. This issue is already settled by the Tribunal against Revenue vide its decisions in the case of CCE, Chandigarh vs. Nahar Industrial Enterprises Ltd., reported in 2007 (7) STR 26 (Tri.-Del) and in the case of India Cements Ltd. vs. CCE, Salem, reported in 2007 (7) STR 569 (Tri.-Chennai). Present appeals are filed mainly on the ground that the Revenue is contemplating appeals against the order passed by the Tribunal. Since the issue has already been settled by the Tribunal and the Revenue has failed to produce any stay order or order setting aside the decision passed by the Tribunal, therefore, I find no merit in the appeals and dismiss the appeals.

(Dictated & pronounced in the Open Court.)

(S.S. KANG)
 VICE PRESIDENT

Dated 15th January, 2008

RK