

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

Appeal No. ST/538 /2007 - CU[DB]

Date 17/02/2009

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

To :
M/S STAN AUTO PVT. LTD. LUDHIANA
G.T.ROAD,NEAR SHERPUR CHOWK, LUDHIANA
M/S STAN AUTO PVT. LTD. LUDHIANA

Appellant

Vs
Respondent

C.C.E. LUDHIANA

I am directed to transmit herewith a certified copy of **Final order No. ST/78/09**

CU[DB] dated 6.2.09

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.C.E. LUDHIANA

CENTRAL EXCISE HOUSE, 'F' BLOCK, RISHI NAGAR, LUDHIANA 141001 (PUNJAB)

2. Adv. / Consult

MR.K.K ANAND

A-5,BASEMENT,LAJPAT NAGAR-III NEW DELHI-24

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 - 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 Taxmann Allied Service Pvt Ltd., 21/35, West Puniabi Bagh, New Delhi - 110026

12 Commercial Laws of India Pvt Ltd Post Bag No. 1033, No.70(Old No. 88), Thyagarava 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

16 Guard file


Assistant Registrar
(Customs Appeal Branch)

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, NEW DELHI
COURT NO.II

ST/Appeal No.538/07-Cus(Br)

(Arising out of order in appeal No. 201/CE/Ldh/07 dated 3.8.07
passed by the Commissioner of Central Excise (Appeals),
Ludhiana)

M/s Stan Auto Pvt Ltd

Appellant

Vs

CCE, Ludhiana

Respondent

Appeared for Appellant : Shri Vikrant Karkaria, Advocate
Appeared for Respondent : Shri S.K. Panda, Jt CDR

Date of Hearing: 6.2.09

Coram: Hon'ble Mr.D.N. Panda, Judicial Member
Hon'ble Mr. Rakesh Kumar, Technical Member

Final Order No. 57/78/09 /2009

Per D.N. Panda:

The learned Counsel Shri Vikrant Karkaria submits that the consideration received by the appellant was relating to after sale services of goods covered under warranty. He submits that such services were being provided out of contract for the vehicles already sold and this appeal is covered by following decisions of the Tribunal:-

ASL Motors Pvt Ltd Vs CST, Patna
2008 (9) STR 356

M/s K.P. Automobiles , M/s Rajesh Motors Vs CCE Jaipur
2009-TIOL-88-CESTAT-DEL

Hindustan Auto House (P) Ltd Vs CCE, Jaipur
2008 (89) RLT 541

Indus Motor Vompany Vs CCE Cochin
2008 (9) STR 18

2. The learned Joint CDR agrees that the controversy in this matter has already been resolved by the decisions cited by the learned Counsel. The adjudication order does not throw any scope to find whether the case is beyond the four of the decided issues.

3. Heard both the sides and perused the record. In absence of any other distinguishing facts in the case, we follow the previous decisions of the Tribunal and allow the appeal of the appellant. We also note that learned Appellate Authority had decided the issue without having the advantage of the aforesaid decisions of the Tribunal.

(Order dictated and pronounced in the open Court).

(D.N. Panda)
Judicial Member

(Rakesh Kumar)
Technical Member

MPS*