

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

Appeal No. ST/225 /2007 - CU[DB]

Date 17/02/2009

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

To :
C.C.E. ROHTAK
17-P, SECTOR 1, ROHTAK.
C.C.E. ROHTAK

M/S HARISONS AUTOMOBILES

Appellant

Vs
Respondent

I am directed to transmit herewith a certified copy of Final order No. ST/83/09

CU[DB] dated 11.2.09

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

M/S HARISONS AUTOMOBILES

G.T.ROAD, PANIPAT.

2. Adv. / Consult

MR.BIPIN GARG

B-1/1289,A-VASANT KUNJ, NEW 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 - 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 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-1

15 Office Copy

16 Guard file


Assistant Registrar
(Customs Appeal Branch)

**IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL
West Block No. 2, R.K. Puram, New Delhi – 110 066.
Principal Bench, New Delhi**

COURT NO. II

Service Tax Appeal No. 225 of 2007

CCE, Rohtak

Appellant

Versus

M/s Harisons Automobiles

Respondent

Appearance

Shri Vijai Kumar, Authorized Representative (SDR) – for the appellant.

Shri Atul Gupta, C.S. – for the Respondent.

CORAM : **Hon'ble Shri D.N. Panda, Judicial Member**
Hon'ble Shri Rakesh Kumar, Technical Member

DATE OF HEARING : 11/02/2009.

Final Order No. 52/83/09 Dated : _____

ORDER

Per. D.N. Panda :-

The authorised representative for the Respondent has a very limited submission that the taxes already paid should ^{get} adjusted against the demand. Learned DR appearing for the appellant revenue submits that the matter having been decided by the Tribunal, there is no scope at all to uphold the order authority below. Therefore the order passed by the learned Appellate Authority below cannot be upheld. He submits the latest decision of Tribunal in the case of **Roshan Motors Ltd. vs. CCE, Meerut** in final order No. **ST/400 of 2008 dated 27/11/08.**

2. We have heard both the sides and perused the records.

2.1 In view of the decision of the Tribunal in the aforesaid case, we allow the appeal of Revenue and confirm the order passed by the learned Appellate Authority below except the direction ^{that} ~~that~~ ^{has already been} ~~that~~ if any amount ^{the same} ~~that~~ paid by the respondent be adjusted against the demand subject to verification of record. In the result, appeal of revenue is allowed. The respondent has filed objection which is only ^{supporting} ~~the~~ order of the Appellate Authority below granting relief ^{to} ~~him~~, therefore, the same is rejected.

(Dictated and pronounced in open court)

(D.N. Panda)
Judicial Member

(Rakesh Kumar)
Technical Member

PK