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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/544 /2006-545 /2006 - CU[DB]

Date 15/05/2009

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

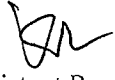
Vs

Respondent

M/S KAMLA DIALS & DEVICES LTD

I am directed to transmit herewith a certified copy of **Final order No. ST/165-166 2009 CU[DB]** dated 29.04.09

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 KAMLA DIALS & DEVICES LTD

HAIBATPUR ROAD, DERABASSI.

2. Adv. / Consult : Sh. Mastan & Co
3015 Sector 27 D Chandigarh

3 S.D.R

4 J.C.D.R.

5 Bar association, CESTAT, New Delhi

6 Director Publications, Customs, Excise. I.P. Estate, New Delhi

7 M/s Centax Publications Pvt Ltd., 1512-B, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony, New Delhi - 3

8 Commercial Laws of India Pvt Ltd. Post Bag No. 1033, No.2(Old No. 36), Vaithyaram Street, T. Nagar, Chennai -17

9 Raghuraman's 44-B, Regal Flat, Shipra Suncity, Indirapuram - 201010, Ghaziabad, DT, U.P.

10 M/s Manupatra Information Solutions Pvt Ltd. Excise & Customs Cases B-37, Sector - 1, Noida - 201301, Gautam Budh Nagar, (UP)

11 M/s. Deeparchie Publications, M-93, Marg. 46, Saket, New Delhi 110017

12 Taxindiaonline.com Pvt.Ltd. B-XI/8183, Vasant Kuni, New Delhi - 110070

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

14 Easy Service Tax Online Dot Com Pvt.Ltd. 407A, Iscon Mall, Above Star India Bazar, Satellite Road, Ahmedabad-15

15 LAWCRUX Advisors Pvt Ltd, LAW House, 1-8, Sector - 10, Faridabad 121003 (Harvana)

16 Office Copy

17 Guard file


Assistant Registrar
(Customs Appeal Branch)

18 M/S KAMLA DIALS & DEVICES LTD
UNIT-1, PLOT NO 3, SECTOR-3, PARWANOO, DISTT-
SOLAN(HP)

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

COURT NO. II

ST
~~Custom~~ Appeal No. 544-545 of 2006-Cust. Br.

(Arising out of Order-in-Appeal No. 796-797/CE/CHD/2006 dated 4.9.2006 passed by the Commissioner (Appeals), Central Excise, Chandigarh)

CCE, Chandigarh

Appellant

Vs.

M/s Kamla Dials & Devices Ltd.

Respondent

Appeared for Appellant : Shri L.B. Yadav, DR

Appeared for Respondent: Shri Rupender Singh, Advocate

Date of Hearing: 29.4.2009

CORAM: HON'BLE DR. C. SATAPATHY, TECHNICAL MEMBER
HON'BLE MR. D.N. PANDA, JUDICIAL MEMBER

Equal Order No. ST/1165-166/09 dated.....

Per Dr. C. Satapathy:

Heard both sides.

2. It is not in dispute that the Respondents are recipients of service in India provided ^{from} abroad. As regards the period prior to 1.1.05, Shri L.B. Yadav, Id. DR concedes that in view of the settled position of law, the Respondents are not liable to pay any Service Tax under the law ^{as} no such liability was cast upon them. As regards the period subsequent to 1.1.05, the Id. Advocate Shri

Rupender Singh appearing for the Respondents states that the matter should be covered by the decision of the Hon'ble High Court of Bombay in the case of **Indian National Shipowners Association Vs. Union of India** reported in 2009 (13) STR 235. Accordingly, for re-deciding the matter for the limited period subsequent to 1.1.05 in the light of the above cited decision of the Hon'ble High Court of Bombay, we remand the matter to the lower Appellate Authority. The impugned order is set aside to that extent. The lower Appellate Authority shall give an adequate opportunity of hearing to both the sides. The Appeals are partly allowed by way of remand in the above terms.

(Dictated & pronounced in open Court)

(DR. C. SATAPATHY)
TECHNICAL MEMBER

(D.N. PANDA)
JUDICIAL MEMBER

RM