

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

Appeal No. ST/403 /2009 - CU[DB]
ST/S/1355/09, ST/COD/111/09

Date 29/07/2009

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

To :
C.C.E. LUDHIANA
CENTRAL EXCISE HOUSE, 'F' BLOCK, RISHI NAGAR,
LUDHIANA 141001 (PUNJAB)
C.C.E. LUDHIANA

Appellant

Vs

Respondent

M/S JAWANDSONS

I am directed to transmit herewith a certified copy of **Final order No. ST/236/ 2009 CU[DB]** dated
passed by the Tribunal under Section 129, (B) of the Customs Act, 1962 & Financial Act 1994 relating to Service Tax

Alongwith Stay Order No ST/252/09 & Misc Order No ST/76/09

Assistant Registrar
(Customs Appeal Branch)

Copy to :

1. Respondent

M/S JAWANDSONS

STREET NO. 07, BHAI HIMMAT SINGH NAGAR, LUDHIANA.

2. Adv. / Consult

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 Kunj, 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)

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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/COD/111/09 & ST/S/1355/09 in ST/403/09

**(Arising out of Order-in-Appeal No.21/CE/Ldh/2009
dt.30.01.09 passed by Commissioner, Ludhiana)**

CCE, Ludhiana

Appellant

Versus

M/s. Jawand Sons

Respondent

Appearance
Sh. S.R.Meena, DR For Appellant

None for Respondent

Coram: Hon'ble Mr. D.N.PANDA, JUDICIAL MEMBER
Hon'ble Mr. RAKESH KUMAR, MEMBER (TECHNICAL)

Final Date of decision: 14.7.09
Order No. 57/236/09
Stay Order No 57/252/09
Misc Order 57/76/09
Per D.N.Panda:

None present for the respondent. There is delay of one day in filing the appeal by the revenue. Such delay is explained by an application. However, considering reason of delay not mala fide, application for COD is allowed and one day delay is condoned.

2. Revenue's stay application is to stay the operation of the order passed by the Ld. Commissioner(Appeals) holding that the recipient of the service has been provided service ^{by} from the foreign service provider for which the respondent shall not be liable to tax prior to 18.4.06 in respect of such services. But such

application has no merit in view of the decision of the Hon'ble High Court of Bombay in the case of Indian National Shipowners Association vs UOI reported at 2008-TIOL-633-HC-MUM-ST. Accordingly, stay application of revenue is rejected.

2. Appeal of revenue having the dispute aforesaid, that is no more a dispute after decision of the Bombay High Court as aforesaid. Therefore, Revenue's appeal is also dismissed.

3. In the result, COD is allowed. Both the stay application and appeal is dismissed.

4. Registry is directed to thoroughly scrutinize the papers filed by any side. Whenever there is any prayer made that should not be ignored to be listed. We have noticed that there is a prayer by Revenue for condonation of delay for which they have filed an application. But that has not been registered by the Registry. ~~and~~ Registry should call for appropriate explanation from the officers dealing with such matters and prevent recurrence of such lapse in future.

Order dictated in the open Court.

(D.N.Panda)
Judicial Member

(Rakesh Kumar)
Member Technical

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