

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

Appeal No. ST/306 , 337-38/2006 - CU[DB]

Date 03/08/2009

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

To :
M/S SHIVA TRAVELS
64, GANDHI ROAD, DEHRADUN (UTTANCHAL)
M/S SHIVA TRAVELS

Appellant

Vs
Respondent

C.C.E MEERUT-1

I am directed to transmit herewith a certified copy of **Final order No. ST/241-243/ 2009 CU[DB]** dated 20.07.09
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 MEERUT-1

MANGAL PANDEY NAGAR, OPP CCS UNIVERSITY, MEERUT (U.P.)

2. Adv. / Consult

MR.LAJJA RAM

40/159, C.R. PARK, N.DELHI- 110019.

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

18 Sh. Raj Kumar Taneja

19 Sh. Sachin Malhotra

206 Karam Pur

Dehradun (Uttanchal)

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/306, 337-38/06/06

**(Arising out of Order-in-Appeal No.55-57/CE/MRT-I/2006
dt.20/24.4.06 passed by Commissioner(Appeals), Meerut)**

M/s. Shiva Travels
Sh. Rajkumar Taneja
Sh. Sachin Malhotra

Appellant

Versus

CCE, Meerut

Respondent

Appearance
Sh.P.R.Mullick, Adv. For Appellant

Sh. Fateh Singh, DR for Respondent

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

Final Date of decision: 20.7.09
Order No. 57/241-243/09

Per D.N.Panda:

Both sides fairly agreed that 'rent-a-cab' issue having been decided by the Tribunal in the case of R.S.Travels vs CCE reported in 2008(12)STR.27(Tri.-Del.), there shall be no hesitation for both sides to be governed by same order in the present appeals. Since in the case of R.S.Travels, certain observations and findings have already been made with clear guideline laid down therein, this matter may be remanded for

denovo adjudication, following the guideline laid down by the Tribunal. Accordingly, we direct that these three appeals be remanded to the Ld. Adjudicating Authority to make denovo adjudication following the guideline given by the Tribunal in R.S.Travels' case(supra).

2. Since we have remanded the matter and one of the grievance of the Ld. Counsel is that time bar issue is involved in appeal of Shiva Travels, it is open to the appellant to argue such legal grounds before the learned adjudicating authority.

3. With the aforesaid direction, all the three appeals are allowed by way of remand setting aside the impugned order.

Order dictated in the open Court.

(D.N.Panda)
Judicial Member

(Rakesh Kumar)
Member Technical

km