

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

Appeal No. ST/614 /2007 - CU[DB]

Date 14/12/2009

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 GENERAL TYRE & TREAD

I am directed to transmit herewith a certified copy of **Final order No. ST/273/ 2009 CU[DB]** dated 07.12.09
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 GENERAL TYRE & TREAD

H.O. BACKSIDE MAIN BUS STAND, NEAR PRTC WORKSHOP, LUDHIANA.

2. Adv. / Consult : Mr Alok Batra, CA
C/O Respondent

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)

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Assistant Registrar
(Customs Appeal Branch)

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

ST/Appeal No.614/2007-Cus(Br)

(Arising out of order in appeal No. 65/CE/JC/Ldh/06 dated 17.7.06
passed by the Commissioner of Central Excise (Appeals),
Jalandhar)

CCE Ludhiana

Appellant

Vs

M/s General Tyre & Tread

Respondent

Appeared for the Appellant

: Shri Vijay Kumar, SDR

Appeared for the Respondent

: Shri Raman Singla, Rep.

Coram: **Hon'ble Mr. M. Veeraiyan, Technical Member**
Hon'ble Mr. D.N. Panda, Judicial Member

Date of Hearing: 7.12.09

Final Order No. 57/203/09

/2009

Per D.N. Panda:

The matter in controversy in relation to Tyre retreading has already been decided in the case of Speedways Tyre Service Vs CCE, Ludhiana reported in 2009 (14) STR 339 (Tri-Del). It appears that the principle laid down by the Tribunal was followed in the reasoning of the first appellate order. Learned DR does not object to such position in view of the Tribunal's decision.

2. Following the judicial discipline, we do not find any scope to interfere with the order passed by the learned first appellate authority. Accordingly, Revenue's appeal is rejected.

(Order dictated and pronounced in the open Court).

(M. Veeraiyan)
Technical Member

(D.N. Panda)
Judicial Member

MPS*