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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/528 /2006 - CU[DB]  
ST/CO/266/08

Date 31/05/2010

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

To :  
C.C.E.KANPUR  
117/7, SARVODAYA NAGAR, KANPUR.  
C.C.E.KANPUR

Appellant

Vs  
Respondent

M/S R.S.DUBEY & CO

I am directed to transmit herewith a certified copy of **Final order** ST/31/ 2010 CU[DB] dated 20.05.10  
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 R.S.DUBEY & CO

PHAPHUND ROAD, DIBIYAPUR, AURAIYA.

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 Company Law Institute of India Pvt Ltd., No.2 (Old No. 36), Vaithyaram Street, T. Nagar, Chennai -17

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

10 Taxmann Allied Service Pvt Ltd., 59/32, New Rohtak Road, New Delhi - 110005

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

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

13 Office Copy

14 Guard file

9-6-10  
**ISSUED ON**  
SIGN. (DESPATCH SECTION)  
CUSTOMS, EXCISE & SERVICE TAX  
APPELLATE TRIBUNAL  
NEW DELHI-110066

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

DATE OF HEARING : 20/05/10.

Service Tax Appeal No. 528 of 2006 with Cross Objection  
Application No. 266 of 2008

CCE, Kanpur

Appellant

Versus

M/s R.S. Dubey & Co.

Respondent

Appearance

Shri Fateh Singh, Authorized Representative (DR) - for the  
appellant.

None - for the Respondent.

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

Order No. 32/31/10 Dated : \_\_\_\_\_

ORDER

Per. D.N. Panda :-

Neither the Adjudicating Authority nor the Appellate  
Authority have brought out for our scrutiny about the nature of  
service that arose out of any agreement with GAIL. Even in the  
grounds of appeal, revenue <sup>is</sup> simply <sup>faulting</sup> ~~noting~~ the order of the  
learned Commissioner, <sup>But</sup> has not come out with any cogent ground,

*involving*  
Therefore, such an appeal ~~raised in~~ service tax demand of Rs. 13,785/- does not require wastage of time by Tribunal. We dismiss revenue appeal accordingly. In view of the above dismissal of appeal, Cross Objection got disposed.

(Dictated and pronounced in open court)

(D.N. Panda)  
Judicial Member

(Rakesh Kumar)  
Technical Member

PK