

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

Appeal No. ST/796 /2010 - CU[DB]
ST/COD/10, ST/S/1497/10

Date 14/12/2010

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

To :
C.S.T. DELHI

17-B, I.P. ESTATE, IAEA HOUSE, NEW DELHI.

C.S.T. DELHI

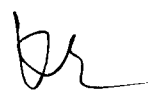
Appellant

Vs
Respondent

M/S. LARSEN & TOURBO LTD.

I am directed to transmit herewith a certified copy of **Final order No. ST/99/ 2010 CU[DB]** dated 13.12.10
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/283/10 & Misc Order No ST/127/10


Assistant Registrar
(Customs Appeal Branch)

Copy to :

1. Respondent

M/S. LARSEN & TOURBO LTD.

211, 1ST FLOOR, OKHLA INDUSTRIAL ESTATE,
PHASE-III, NEW DELHI 110020

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 TaxIndiaOnline.com Pvt Ltd., Unit No.1, 2nd Floor,Vasant Arcade,Nelson Mandela Road, Vasant Kunj, New
Delhi - 110070

14 Office Copy

15 Guard file


Assistant Registrar
(Customs Appeal Branch)

**CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL,
West Block No. 2, R.K. Puram, NEW DELHI
COURT No. II**

**ST/COD/200/10 IN & ST/STAY/1497/10 IN &
SERVICE TAX APPEAL NO. 796 OF 2010**

Date of hearing/decision: 6th December, 2010

C.S.T., Delhi

Appellant
Rept. By Shri K.K. Jaiswal, SDR

Versus

M/s. Larsen & Toubro Ltd.,

Respondent
None

Coram: Hon'ble Shri D.N. Panda, Judicial Member;

Hon'ble Shri Rakesh Kumar, Technical Member

Misc orders No. ST/127/10

STAY ORDER NO. ST/223/10 DATED 13.12.10

Per D.N. Panda: Final order No. ST/99/10

None present for the respondent. There is adjournment application dated 2.12.2010 stating that the appellant's counsel is suffering from jaundice for which he requires 45 days time for hearing.

2. Learned D.R. submits that there is a delay of 15 days which is non-deliberate and non-mala fide.
3. Considering the averment of Revenue reasonable, delay is condoned. COD application is allowed.
4. Moving stay application learned D.R. submits that they are aggrieved by the appellate order which allowed relief to the respondent holding that there was transportation of ready mix concrete other than

water through pipe line. The appellate authority held that concrete mix was supplied through a special purpose vehicle for delivery at the customers end. Learned D.R. has no evidence to show that the service provided by the respondent falls within the meaning of taxable entry under Section 65 (105) (zzz) of the Finance Act, 1994.

5. Heard both sides and perused the record.

6. Although the matter is fixed for stay hearing, primarily, we do not find any substance in the appeal itself filed by the Revenue. Therefore, dispensing with the pre-deposit, both stay application as well as appeal are dismissed.

(Dictated & pronounced in the Open Court.)

(D.N. PANDA)
JUDICIAL MEMBER

(RAKESH KUMAR)
TECHNICAL MEMBER

RK