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

Appeal No. ST/1249/2010 – SM[BR]

Date 04/01/2011

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

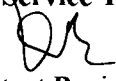
To :
C.S.T. DELHI
17-B, I.P. ESTATE, IAEA HOUSE, NEW DELHI.
C.S.T. DELHI

Appellant

Vs
Respondent

M/S ASIAN BEARING,

I am directed to transmit herewith a certified copy of **Final order No. 1 / 2011 –SM[BR]** dated 14.12.2010
passed by the Tribunal under **Section 129, (B) of the Customs Act,1962 & Financial Act 1994 relating to Service Tax**


Assistant Registrar
(SM Appeal Branch)

Copy to :

1. Respondent

M/S ASIAN BEARING,
1499/7, FARASH KHANA, DELHI -110006.

2. Adv. / Consult **SHRIA.K. BATRA C.A.**
M/S RESPONDENT:-----

3. C.D.R

4. Bar association, CESTAT, New Delhi

5. Director Publications, Customs, Excise. I.P. Estate, New Delhi

6. M/s Centax Publications Pvt Ltd., 1512-B, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony, New Delhi -

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

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

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

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

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

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

13. Office Copy

14. Guard file


Assistant Registrar
(SM Appeal Branch)

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

COURT No. II

SERVICE TAX APPEAL NO. 1249 OF 2010-SM

[Arising out of Order-in-Appeal No. 104/ST/DLH/2010 dated 31.5.2010 passed by the Commissioner (Appeals), Central Excise, Delhi]

Date of Hearing/decision: 14th December, 2010

For approval and signature:

Hon'ble Shri D.N. Panda, Judicial Member

1	Whether Press Reporters may be allowed to see the Order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982?	
2	Whether it should be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	
3	Whether Their Lordships wish to see the fair copy of the Order?	
4	Whether Order is to be circulated to the Departmental authorities?	

CST, Delhi

Appellant

Vs.

M/s. Asian Bearings

Respondent

Appearance:

Present for the Appellant : Shri S.K. Bhaskar, D.R.;

Present for the Respondent : Shri A.K. Batra, C.A.

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

FINAL **ORDER NO. 01/2011 SM (B)** **DATED**

Per D.N. Panda:

Revenue is in appeal on the ground that learned appellate authority found no evidence in respect of payment of service tax on inputs. To verify the evidence the matter was sent to the adjudicating authority.

2. Revenue's contention is appreciable because the adjudicating authority could have been directed to provide the material what that was before him for examination by learned Commissioner (Appeals). Therefore, he may call for adjudication record and pass proper order. Consequently, the matter is remanded to the learned first appellate authority to re-examine the evidence before Adjudicating Authority on his record and granting fair opportunity of hearing to the respondent he shall pass a reasoned and speaking order.

(Dictated & pronounced in the Open Court.)

(D.N. PANDA)
JUDICIAL MEMBER

RK