

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

Appeal No. ST/1115/2010, ST/S/2288/10 - CU[DB]

Date 19/04/2011

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 TRUE NORTH AR INDIA PVT. LTD.

I am directed to transmit herewith a certified copy of **Final order No.ST/156/ 2011 CU[DB]** dated 08.04.11
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/231/11


Assistant Registrar

(Customs Appeal Branch)

Copy to :

1. Respondent

M/S TRUE NORTH AR INDIA PVT. LTD.

EB-42, MAYA ENCLAVE, NEW

DELHI-110064

2. Adv. / Consult : Sh. A.K.Goel, CA
D-94, Pandav Nagar
Patpar Ganj Road Delhi

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

(Customs Appeal Branch)

**IN THE CUSTOMS, EXCISE AND SERVICE TAX
APPELLATE TRIBUNAL, NEW DELHI
PRINCIPAL BENCH, COURT NO. III**

**Service Tax Appeal No. 1115 of 2010
Service Tax Stay Application No. 2288 of 2010**

[Arising out of Order-in-Appeal No. 242/ST/D-II/2010 dated 9.6.2010
passed by the Commissioner of Service Tax, New Delhi]

For approval and signature:

Hon'ble Dr. C. Satapathy, Member (Technical)
Hon'ble Mr. D.N.Panda, Member (Judicial)

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

Commissioner of Service Tax
New Delhi

Appellants

Vs.

M/s. True North AR India P. Ltd.

Respondent

Appearance: Mr. Sonal Bajaj, SDR for the Appellants
Mr. Ajay Kumar Goel, CA for the Respondent

CORAM: Hon'ble Dr. C. Satapathy, Member (Technical)
Hon'ble Mr. D.N.Panda, Member (Judicial)

Date of Hearing/decision : 1.4.2011

Stay order No. SP/231/11
Final ORDER NO. SP/156/11

Per Dr. C. Satapathy (for the Bench):

Heard both sides.

2. This is a Service Tax matter. The lower appellate authority has come to the conclusion that the original authority has not followed the principles of natural justice and hence, he has remanded the matter for fresh decision. We find ^{nothing} wrong with the order passed by the lower appellate authority. Hence, we dismiss the appeal of the department. Stay petition also stands disposed of.

(Dr. C. Satapathy)
Technical Member

(D.N.Panda)
Judicial Member

SS