13

TELEGRAM : CEGCANAL
Website : www.cestat.gov.in

REGISTERED / AD
Email : delhi@cestat.gov.in

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

Appeal No. ST/1444/2010 - CU[DB]
ST/S/3021/2010

Date **25/07/2011**

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

To :
C.C.E. CHANDIGARH
C.R. BUILDING, PLOT NO. 19, SECTOR 17-C,
CHANDIGARH 160017

C.C.E. CHANDIGARH Appellant

Vs

M/S PUNJAB COMMUNICATION LTD., Respondent

I am directed to transmit herewith a certified copy of **Final order No.ST/310/ 2011 CU[DB]** dated 22.07.2011 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/466/2010

Assistant Registrar
(Customs Appeal Branch)

Copy to :

1. Respondent
M/S PUNJAB COMMUNICATION LTD.,
B-91, PHASE-VIII, MOHALI.

2. Adv. / Consult

3. C.D.R
4. Bar association, CESTAT, New Delhi
5. Director Publications, Customs, Excise. I.P. Estate, New Delhi
6. M/s Centax Publictions 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. Taxmann Allied Service Pvt Ltd., 59/32, New Rohtak Road, New Delhi - 110005
9. Easy Service Tax Online Dot Com Pvt.Ltd.407A,Iscon Mall,Above Star India Bazar,Satellite Road, Ahmedabad-15
10. LAWCRUX Advisors Pvt Ltd, LAW House,1-8,Sector - 10, Faridabad 121003 (Haryana)
11. TaxIndiaOnline.com Pvt Ltd., Unit No.1, 2nd Floor,Vasant Arcade,Nelson Mandela Road, Vasant Kunj, New Delhi - 110070
12. Office Copy
13. Guard file

Assistant Registrar
(Customs Appeal Branch)

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
WEST BLOCK NO.II, R.K. PURAM, NEW DELHI-110066.
BENCH-DB

Date of Hearing: 27.06.2011

Service Tax Stay Appn. No.ST/S/3021/2010 in Service Tax Appeal No.ST/1444/2010

[Arising out of Order in Appeal No.96/CE/CHD-I/2010 dated 14.07.2010 passed by the Commissioner (Appeals), Chandigarh-II].

CCE, Chandigarh ...Appellant

Vs.

M/s. Punjab Communication Ltd. ... Respondent

Present for the Appellant : Shri Amrish Jain, SDR
Present for the Respondent : None

Coram: HON'BLE MR.D.N.PANDA, JUDICIAL MEMBER
HON'BLE MR. MATHEW JOHN, TECHNICAL MEMBER

Final **ORDER NO.** ST/310/11 **DATED: 27.06.2011**
Stay order No. ST/466/11
PER: D.N.PANDA

Ld. Counsel for the respondent has made prayer for adjournment of the matter on his health grounds. When we found that the adjudication order has proceeded to tax the training provided to the buyer of the machine, we are prima facie of the view as to whether Revenue has a case to pursue.

2. Ld. DR explains that when the money was received for providing training that shall come under the category of

provider of taxable service of commercial coaching. Today stay matter was fixed before us in respect of appeal of Revenue. We examined the meaning of commercial coaching and training. By our primafacie examination, we are unable to be satisfied that the adjudication was proper. Ld. Appellate authority when heard the appeal of the assessee was of the view that the assessee was not providing commercial coaching. His observation in para 4 of the order enables us to understand what that was the matter in controversy before him.

3. We have noticed that the Respondent was not providing any coaching or training to outsiders except the employees of the buyer concerns who were to use the machines purchased. The training is not appearing to be a primary commercial activity of the appellant nor also commercial activity of such nature as known to the fiscal laws was carried out by Respondent. In view of our such observation, we consider that keeping the Appeal pending shall not serve any useful purpose. Therefore, both stay application and appeal of Revenue are dismissed.

[Dictated & Pronounced in the open Court].

(D.N.PANDA)
JUDICIAL MEMBER

(MATHEW JOHN)
TECHNICAL MEMBER

Anita