16

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/498 /2007-499 & 193/2007 - CU[DB] Date **05/08/2011**
ST/M/1074/07 & ST/CO/183/2007

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

To :
C.C.E. INDORE

MANIK BAGH PALACE, POST BOX NO. 10, INDORE
452001 (M.P.)

C.C.E. INDORE Appellant

Vs

M/S SWASTIKA FINLEASE Respondent

I am directed to transmit herewith a certificd copy of **Final order No.ST/337-339 2011 CU|DB|** dated 13.07.2011 passed by the Tribunal under **Section 129, (B) of the Customs Act,1962 & Financial Act 1994 relating to Service Tax**

Along with Misc Order No ST/127/2011

Assistant Registrar
(Customs Appeal Branch)

Copy to :

1. Respondent
M/S SWASTIKA FINLEASE
48,JOARACOMPOUND, INDORE
(MP)

2. Adv. / Consult : Mr. JK Mittal, Adv
A-15 3rd Floor (Flat No 3A)
Priyadarshni Vihar 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 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
14. M/S SWASTIKA FINLEASE
48, JOARA COMPOUND, INDORE(MP)
15. M/S Indira Securities
E-15 Saket Nagar
Indore (MP)

Assistant Registrar
(Customs Appeal Branch)

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, NEW DELHI
Court No.III

Date of Hearing: 13.7.2011

For Approval and signature:

Hon'ble Mr S.S. Kang, Vice President
Hon'ble Mr.Mathew John, Technical Member

---

1. Whether Press Reporters may be allowed to see The order for publication as per Rule 27 of the CESTAT(Procedure) Rules, 1982? Yes

2. Whether it would be released under Rule 27 of the CESTAT (Procedure) rules, 1982 for publication in any authoritative report or not? No

3. Whether their lordships wish to see the fair copy of the order? Seen

4. Whether order is to be circulated to the Departmental Authorities? No

---

ST/Appeal No.498-499/2007, ST/Misc 1074/2007

(Arising out of order in appeal No. IND.1./88 & 89/07 dated 19.4.07 passed by the Commissioner of Customs & Central Excise, Indore)

CCE, Indore — Appellant

Vs

M/s Swastika Finlease — Respondent

ST/Appeal No. 193/2007, ST/CO No. 183/2007

(Arising out of order in appeal No. IND.1./188/07 dated 28.9.06 passed by the Commissioner of Customs & Central Excise, Indore)

CCE, Indore — Appellant

Vs

M/s Indira Securities — Respondent

Appeared for the Appellant : Shri R.K. Gupta, SDR
Appeared for the Respondent: Shri Abhishek Jaju, Advocate

Coram: **Hon'ble Shri S.S. Kang, Vice President**
Hon'ble Shri Mathew John, Member (Technical)

Misc Order No ST/127/11
Final ORDER No. ST/337 - 339/11

Per S.S. Kang:

Heard both sides.

2. The Misc Application is for bringing some documents on record and the same is allowed. Common issue is involved in these cases and therefore, they are being taken up together for disposal.

3. The Revenue filed these appeals against the impugned orders whereby Commissioner (Appeals) held that transaction charges collected by the stock brokers which are to be paid to the National Stock Exchange are not to be included to the brokerage charges for the purpose of levy of service tax.

4. We find that this issue is already settled by the Tribunal in the case of Steel City Securities Ltd Vs CCE, Hyderabad reported in 2009 (14) STR 479 (Tri. Bang) and First Securities Pvt Ltd Vs CST, Bangalore reported in 2007 (7) STR 690 (Tri.-Bang).

5. On the last date of hearing, time was granted to the Revenue to find out whether the Revenue has filed any appeals against the above mentioned decisions of the Tribunal. Revenue has not been able to

furnish any information in this regard. As the issue is already settled against the Revenue in the above noted decisions, therefore, we find no infirmity in the orders. The appeals are dismissed. The Cross Objection is disposed of accordingly.

(S.S. KANG)
Vice President

(MATHEW ~~JOHN~~)
Technical Member

MPS*