

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

Appeal No. ST/388 /2011 - CU[DB]
ST/S/769/11

Date 03/01/2012

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

To :
M/S JAI VERDHMAN KHANIZ (P) LTD.,
CHIRWA GHAT, AMBERI, UDAIPUR. (RAJASTHAN)
M/S JAI VERDHMAN KHANIZ (P) LTD.,

Appellant
Vs
Respondent

C.C.E. JAIPUR II

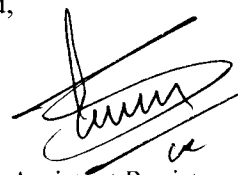
I am directed to transmit herewith a certified copy of **Final order No.ST/660/ 2011 CU[DB]** dated 26.12.11
passed by the Tribunal under **Section 129, (B) of the Customs Act,1962 & Financial Act 1994 relating to Service Tax**

Alongwith Stay Order No ST/886/11


Assistant Registrar
(Customs Appeal Branch)

Copy to :

1. Respondent
C.C.E. JAIPUR II
N.C.R.BUILDING, STATUE
CIRCLE, "C" SCHEME, JAIPUR
302005.
2. Adv. / Consult : Mr. Bipin Garg, Adv
B-1/1289-A Vasant Kunj
New 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. 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 (Harvana)
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**

COURT NO. III

**ST/Stay No. 769 of 2011 in &
Service Tax appeal No. 388 of 2011-ST**

[Arising out of Order-in-Appeal No. 494(CB)ST/JPR-II/2010 dated 29.11.2010 passed by the Commissioner (Appeals-II), Central Excise, Jaipur].

Date of Hearing/decision: 22nd December, 2011

For approval and signature:

Hon'ble Shri D.N. Panda, Judicial Member;
Hon'ble Shri Rakesh Kumar, 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?	
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?	

M/s. Jai Vardhman Khaniz (P) Ltd.,

Appellant

Vs.

CCE, Jaipur

Respondent

Present for the Appellant : Ms. Sukriti Das, Advocate
Present for the Respondent : Shri K.P. Singh, D.R.

**Coram: Hon'ble Shri D.N. Panda, Judicial Member
Hon'ble Shri Rakesh Kumar, Technical Member**

FINAL ORDER NO. ST/660/11

Per D.N. Panda: Stay or order No. ST/886/11

Learned Counsel says that Port Terminal Service charges relate to export, Therefore, export of

services should not be brought to the ambit of service. She relies on the Larger Bench decision of the Tribunal in the case of Western Agencies Pvt. Ltd. vs. CCE, Chennai- 2011(22)STR 305 (Tri-LB) .

2. We are of the view that taxes should not be exported for which service involved in export of goods are logically immune from service tax. Consequently, dispensing with requirement of pre-deposit appeal is allowed.

(Dictated & pronounced in the Open Court.)

(D.N. PANDA)
JUDICIAL MEMBER

(RAKESH KUMAR)
TECHNICAL MEMBER

RK