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

Appeal No. ST/294 /2007,454 /2007 - CU[DB]

Date 03/01/2012

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

To :
C.C.E. JAIPUR I

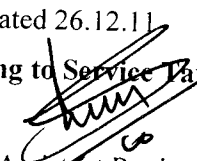
N.C.R.BUILDING, STATUE CIRCLE, "C" SCHEME,
JAIPUR 302005.
C.C.E. JAIPUR I

Appellant

Vs
Respondent

M/S CONSULTING ENGINEERS GROUP LTD.

I am directed to transmit herewith a certified copy of **Final order No.ST/664-665/ 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**


Assistant Registrar
(Customs Appeal Branch)

Copy to :

1. Respondent

M/S CONSULTING ENGINEERS GROUP LTD.
E-12, MOZI COLONY, MALVIYA
NAGAR, JAIPUR (RAJASTHAN)

2. Adv. / Consult *Mr. B.L. Nalwansham, ADV.*
C/O 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. 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)

14. **M/S CONSULTING ENGINEERS GROUP LIMITED**
E-12, MOZI COLONY, MALVIYA NAGAR, JAIPUR

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL**

Date of Hearing: 12.12.2011

Date of Decision: 12.12.2011

Service Tax Appeals Nos. 294 and 454 of 2007

CCE, Jaipur

Appellant

Versus

M/s. Consulting Engg. Group Ltd.

Respondent

Appearance: Rep. by Shri B.L. Soni, SDR for the appellant.

Rep. by Shri B. L. Narsimhan, Advocate

CORAM : **Hon'ble Shri D.N. Panda, Member (Judicial)**

Hon'ble Shri Rakesh Kumar, Member (Technical)

Final Order No. ST/664-665/11 Dated : 12.12.2011

Per. D.N. Panda

Both the sides fairly agree that both the appeals may go to the Id. Commissioner (Appeals) to decide the claim of each other following the Larger Bench's decision in **Sri Bhagavathy Traders case reported in 2011 (24) STR 290 (Tribunal-LB)**.

2. With the fair approach of both the sides, we have no hesitation to send the matter back to the Id. Appellate Authority to grant fair opportunity of hearing to both the sides and dispose of the matter in controversy involved in these two appeals. *we order accordingly.* It would be fair for both the sides to present copy of the

Memorandum of their appeals, before the Id. Commissioner for his perusal and to appreciate controversy of each other.

[Dictated and pronounced in the open court]

(D.N. Panda)
Member (Judicial)

(Rakesh Kumar)
Member (Technical)

Ckp.