

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

Appeal No. ST/1263/2010 , ST/COD/387/10- CU[DB]

Date 18/04/2011

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 RICE INDIA EXPORT (P) LTD.,

I am directed to transmit herewith a certified copy of **Final order No.ST/152/ 2011 CU[DB]** dated 04.04.11
passed by the Tribunal under **Section 129, (B) of the Customs Act,1962 & Financial Act 1994 relating to Service Tax**

Alongwith Misc Order No ST/67/11


Assistant Registrar

(Customs Appeal Branch)

Copy to :

1. Respondent
M/S RICE INDIA EXPORT (P) LTD.,
5587, LAHORI GATE, NAYA
BAZAR, DELHI

110006

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 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)

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

Date of Hearing: 04.04.2011

**Service Tax COD Appn. No.387/10-Cus. in
Service Tax Appeal No.ST /1263/10-Cus**

[Arising out of Order-in-Appeal No.95/ST/DLH/2010 dated
26.05.2010 passed by the Commissioner (Appeals) Central
Excise, New Delhi].

C.S.T. Delhi

...Appellant

Vs.

M/s. Rice India Export Pvt. Ltd.

... Respondent

Present for the Appellant : Shri Fateh Singh, SDR
Present for the Respondent : Shri Bipin Garg, Advocate

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

Final **ORDER NO. ST/152/11** **DATED: 04.04.2011**
Misc Order No. ST/67/11
PER: D.N.PANDA

There is no objection from other side for condonation of
delay. Consequently, MA (COD) is allowed and delay is
condoned.

2. Revenue has come in appeal against first appellate order
with the grievance that the Commissioner (Appeals) should not
have remanded the matter.

3. We have gone through para 9 of the order under appeal. We found the difficulties experienced by the appellate authority in view of extensive examination of the matter required by the lower authority. Appreciating his difficulties, we dismiss the appeals of Revenue and uphold the direction made by the first appellate authority below.

[Dictated & Pronounced in the open Court].

(D.N.PANDA)
JUDICIAL MEMBER

(MATHEW JOHN)
TECHNICAL MEMBER

Anita