

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

Appeal No. ST/98 /2008 - CU[DB]

Date 20/07/2011

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

To :
C.C.E ALLAHABAD
38.M.G.MARG, CIVIL LINES, ALLAHABAD
C.C.E ALLAHABAD

Appellant
Vs
Respondent

M/S SURYA BHAN TRIPATI

I am directed to transmit herewith a certified copy of **Final order No.ST/286/ 2011 CU[DB]** dated 12.07.11
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 SURYA BHAN TRIPATI
218-D, 9/1, KABIR
LANE,JAYANTIPUR,
ALLAHABAD.
2. Adv. / Consult
MR.J.S.KASHYAP, ADVOCATES
218-D, KABIR LAIN, PRITAM NAGAR,
ALLAHABAD 2110011(U.P.)
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 AND SERVICE TAX APPELLATE
TRIBUNAL
PRINCIPAL BENCH : NEW DELHI
COURT ROOM NO.III**

Service Tax Appeal No.98/2008

(Arising out of the Order-in-Appeal No.60/ST/ALLD/2007 dated 31.10.2007 passed by Commissioner of Customs, Central Excise & Service Tax(Appeals), Allahabad.)

For approval and signature of:

**SHRI S. S. KANG, HON'BLE VICE PRESIDENT
SHRI MATHEW JOHN, HON'BLE MEMBER (TECHNICAL)**

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- | | | |
|----|--|---------------|
| 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 ? | : <i>Yes</i> |
| 3. | Whether Their Lordships wish to see the fair copy of the Order? | : <i>Seen</i> |
| 4. | Whether Order is to be circulated to the Departmental Authorities ? | : <i>Yes</i> |
-

Commissioner of Central Excise, Allahabad

...APPELLANT(S)

VERSUS

M/s. Surya Bhan Tripathi

...RESPONDENT(S)

APPEARANCE

Shri K.K.Jaiswal, S.D.R.

FOR APPELLANTS

NONE

FOR THE RESPONDENTS

CORAM:

SHRI S. S. KANG, HON'BLE VICE PRESIDENT
SHRI MATHEW JOHN, HON'BLE MEMBER (TECHNICAL)

DATE OF HEARING: 12.07.2011

Final **ORDER NO. S.T/286/11**

PER SHRI S. S. KANG,

1. Heard the learned S.D.R. as none appeared on behalf of the Respondents in spite of Notice. Revenue filed this Appeal against the impugned order passed by Commissioner(Appeals) whereby Commissioner(Appeals) held that hiring of ambulance does not fall under the ambit of Service Tax as 'Rent a Cab' service.
2. The Revenue submitted that the ambulance will fall within the ambit of definition of cab under Motor Vehicles Act therefore covered under the 'Rent a Cab' service. We find that Commissioner(Appeals) relied upon the Board's Circular No.334/1/2007-TRU dated 28.02.2007 where it has been specifically clarified that ambulances are not meant for carrying passengers on hire ^{and} hence question of levy does not arise. In view of the Board's Circular ^{that} ~~as~~ the ambulances are not covered under the 'Rent a Cab' service ~~therefore~~ ^{that} we find no infirmity in the impugned order. ^{Therefore} the Appeal is dismissed.

(Dictated & pronounced in the open Court.)

(MATHEW JOHN)
MEMBER(TECHNICAL)

(S.S. KANG)
VICE PRESIDENT

sm/-