

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

Appeal No. ST/1301/2010 - CU[DB]
ST/S/2767/2010

Date 29/06/2011

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

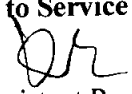
To :
M/S KRISHNA TEMPO SERVICE,
R.O.R. DHARAMSHALA, G.T. ROAD, PANIPAT
(HARYANA)
M/S KRISHNA TEMPO SERVICE,

Appellant
Vs
Respondent

C.C.E. ROHTAK

I am directed to transmit herewith a certified copy of Final order No.ST/254/ 2011 CU[DB] dated 20.06.11
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/254/2011~~ ST/359/11

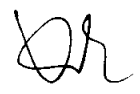

Assistant Registrar
(Customs Appeal Branch)

Copy to :

1. Respondent
C.C.E. ROHTAK
SCO NO,6 SECTOR 1, ROHTAK.

2. Adv. / Consult
MR.BIPIN GARG
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 (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


Assistant Registrar
(Customs Appeal Branch)

**CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL,
West Block No. 2, R.K. Puram,
NEW DELHI**

COURT No. II

**ST Appeal No. ST/S/2767 of 2010 and
No.ST/1301/10**

Date of hearing/decision: 30th May, 2011

M/s. Krishna Tempo Service

Appellant

Versus

CCE, Rohtak

Respondent

Coram: Hon'ble Shri D.N. Panda, Judicial Member;
Hon'ble Shri Sahab Singh, Technical Member

Present for the Appellant – Ms. Sukriti Das, Advocate
Present for Respondent – Shri B.L.Soni, DR.

Stay order No ST/359/11
Final **ORDER NO. ST/254/11**

Per D.N. Panda:

Ld. Counsel submits that although service tax of small amount of Rs.17,895/- has been involved in this appeal, grievance is that this appellant was not recipient of GTA services but has provided the same. That was wrongly subjected to tax.

2. Ld. Counsel also submits that at no stage, the appellant was given opportunity of hearing for redressal of grievance and the first appellate order was passed under error of law as well as fact. The amount in demand although is not material but interest of justice is material and denial of natural justice is irreparable at the appellate stage.

3. Ld. DR supports the order of Authority below when we find denial of natural Justice is grievance. We send the matter back to the original authority who shall appropriately examine the matter in controversy arising out of show cause notice. Appellant's grievance is also that show cause notice was not served. This aspect needs to be examined at that stage by original authority.

2. When the result of the appeal is as above, we remand the matter to the original authority for hearing the same afresh affording reasonable opportunity of hearing to the appellant and pass a reasonable and speaking order. In the result, SP and appeal are disposed.

(Dictated & pronounced in the Open Court.)

(D.N. PANDA)
JUDICIAL MEMBER

(SAHAB SINGH)
TECHNICAL MEMBER

RK-I