

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

Appeal No. ST/858 /2010 - CU[DB]
ST/S/1723/2010

Date 29/06/2011

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

To :
C.C.E. LUDHIANA

CENTRAL EXCISE HOUSE, 'F' BLOCK, RISHI NAGAR,
LUDHIANA 141001 (PUNJAB)
C.C.E. LUDHIANA

Appellant

Vs
Respondent

SH. JASVIR SINGH

I am directed to transmit herewith a certified copy of **Final order No.ST/253/ 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/358/2011


Assistant Registrar

(Customs Appeal Branch)

Copy to :

1. Respondent

SH. JASVIR SINGH

VILLAGE SALERAN, POST
OFFICE CHOHAL, DISTT.
HOSHIARPUR (PUNJAB).

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. Taxmann Allied Service Pvt Ltd., 59/32, New Rohtak Road, New Delhi - 110005

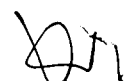
9. Easy Service Tax Online Dot Com Pvt.Ltd.407A,Iscon Mall,Above Star India Bazar,Satellite Road,
Ahmedabad-15

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. II

**ST/Stay/1723/2010 in &
Service Tax Appeal No. 858 of 2010**

[Arising out of Order-in-Appeal No. 100/CE/LDH/2010 dated 23.3.2010 passed by the Commissioner of Customs & Central Excise (Appeals), Chandigarh].

Date of Hearing/decision: 1st June, 2011

For approval and signature:

Hon'ble Shri D.N. Panda, Judicial Member;
Hon'ble Shri Sahab Singh, 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?	

CCE, Ludhiana

Appellant

Vs.

Shri Jasvir Singh

Respondent

Present for the Appellant : Shri B.L. Soni, D.R.
Present for the Respondent : Shri Kamaljeet Singh, Adv.

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

Stay order No. ST/358/11

FINAL ORDER NO. ST/253/11 DATED 20.6.11

Per D.N. Panda:

Appeal filed by the Revenue involves small tax amount of Rs. 18,199/-. On the basis of fact finding by first appellate authority apparent from Para 1 of the impugned order about levy read with his conclusion in Para 6 of the said order, Revenue appeal is liable to be dismissed. So also looking to smallness of the amount involved we dismiss appeal of the Revenue including its stay application.

(Dictated & pronounced in the Open Court.)

(D.N. PANDA)
JUDICIAL MEMBER

(SAHAB SINGH)
TECHNICAL MEMBER

RK