

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

Date 07/06/2011

Appeal No. ST/1050/2010 - CU[DB]
ST/2113-15 & 2118/2010

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

To :
M/S GALAXY EXPORTS (TRADING),
ROOM NO. 1, 1 OLD FATEHPURA, UDAIPUR,
RAJASTHAN.
M/S GALAXY EXPORTS (TRADING),

Appellant
Vs
Respondent

C.C.E. JAIPUR II

I am directed to transmit herewith a certified copy of Final order No.ST/226-229 2011 CU[DB] dated 02.06.11
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/322-25/2011


Assistant Registrar
(Customs Appeal Branch)

Copy to :

1. Respondent
C.C.E. JAIPUR II
N.C.R.BUILDING, STATUE
CIRCLE, "C" SCHEME, JAIPUR
302005.

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 (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/2113-15 & 2118/2010 in &
Service Tax appeal No. 1050-53/2010**

[All arising out of Revision Order No. 10/JP-II/2010/ST/Commissioner dated 10.05.2010 passed by the Commissioner, Central Excise, Jaipur-II, Jaipur].

**Date of Hearing: 1st June, 2011
Date of 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?	

M/s. Galaxy Export (Trading)

Appellant

Vs.

CCE, Jaipur-II

Respondent

Present for the Appellant : Ms. Sukriti Das, Advocate
Present for the Respondent : Shri B.L. Soni, D.R.

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

FINAL ORDER NO. ST/226-229/11
Stay order No. ST/322-325/11

Per D.N. Panda:

All these 4 appeals are against the order passed by the Revisionary Authority under Section 84 of the Finance Act, 1994, holding Terminal Handling service not covered under port services. The authority had no opportunity of reading the Larger Bench decision in the case of Western Agencies (P) Ltd. vs. CCE, Chennai, reported in 2011 (22) STR 305 (Tri. - LB). Since the issue has been resolved by the Larger Bench decision it is proper to send the matter back to the Revisionary Authority to pass appropriate order.

2. In view of our aforesaid observation, we dispense with requirement of pre-deposit allowing stay application and remand the matter to the Revisionary Authority *for hearing afresh and to pass appropriate order.*
(Dictated & pronounced in the Open Court.)

(D.N. PANDA)
JUDICIAL MEMBER

(SAHAB SINGH)
TECHNICAL MEMBER

RK