

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

Appeal No. C/196 /2007 - CU[DB]

Date 02/05/2011

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

To :
GOODYEAR INDIA LTD.
MAIN MATHURA ROAD, BALLABGARH,
FARIDABAD-121004 (HARYANA)
GOODYEAR INDIA LTD.

Appellant

Vs

Respondent

C.C.E. DELHI IV

I am directed to transmit herewith a certified copy of **Final order No.C/150/ 2011 CU[DB]** dated 20.04.2011
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

C.C.E. DELHI IV

NEW CGO COMPLEX, NH-IV,
FARIDABAD, HARYANA 121001.

2. Adv. / Consult MR. K.K. ANAND, ADV.
A-5 BASEMENT, LAJPAT NAGAR-III,
NEW Delhi - 110 024

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)

**IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL
West Block No. 2, R.K. Puram, New Delhi - 110 066.**

COURT NO. IV

Date of Hearing : 19.4.2011

Custom Appeal No. 196 of 2007

[Arising out of the Order-in-Appeal No. 73 to 88/Cus/Apl/DLH-IV/2006 dated 11.1.2007 passed by the Commissioner of Customs & Central Excise (Appeals), Haryana]

Coram:

Hon'ble Ms. Archana Wadhwa, Member (Judicial)
Hon'ble Mr. M. Veeraiyan, Member (Technical)

1.	Whether Press Reporter may be allowed to see the Order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982?	No
2.	Whether it would be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	No
3.	Whether their Lordships wish to see the fair copy of the order?	Seen
4.	Whether order is to be circulated to the Department Authorities?	Yes

Goodyear India Ltd.

Appellant

Vs.

CC, Delhi-IV

Respondent

Appearance:

Appeared for Appellant : Shri K.K. Anand, Advocate
Appeared for Respondent : Shri Sonal Bajaj, SDR

CORAM: Hon'ble Ms. Archana Wadhwa, Member (Judicial)
Hon'ble Mr. M. Veeraiyan, Member (Technical)

Final Order No. 9/150/11 dated 20.4.11

Per Archana Wadhwa :

The disputed issue required to be decided in the present Appeal is as to whether the Appellant is required to pay education

cess when the imports have been made by them under exemption in terms of DEPB Scheme.

2. Both sides fairly agree that the issue is no more res integra and stands settled by the Tribunal in the same Appellant's case, when the Appeal filed by the Revenue against the earlier order of Commissioner (Appeals) in favour of the Assessee, was rejected by the Tribunal vide its order No. C/132-150/2009 dated 23.4.2009. As such, by following the above order of the Tribunal, we set aside the impugned order and allow the Appeal with consequential relief to the Appellant.

(Pronounced in open Court)

(Archanā Wadhwa)
Member (Judicial)

(M. Veeraiyan)
Member (Technical)

RM