

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

Appeal No. ST/505 /2008 - CU[DB]

Date 21/05/2012

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

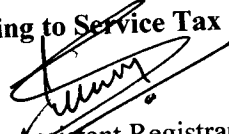
To :
C.S.T. DELHI
17-B, I.P. ESTATE, IAEA HOUSE, NEW DELHI.
C.S.T. DELHI

Appellant

Vs
Respondent

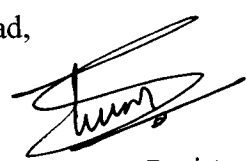
M/S SUZUKI MOTOR CORPORATION

I am directed to transmit herewith a certified copy of Final order No.ST/A/386/ 2012 CU[DB] dated 15.05.12
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 SUZUKI MOTOR CORPORATION
THROUGH, PALAM GURGAON
ROAD, GURGAON-122015.
2. Adv. / Consult Mr. B.L.Narsimhan, Adv
C/O Respondent
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-3
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)

**IN THE CUSTOMS, EXCISE AND SERVICE TAX
APPELLATE TRIBUNAL, NEW DELHI
PRINCIPAL BENCH, COURT NO. III**

ST Appeal No. 505 of 2008

[Arising out of Order-in-Original No. 41/VKG/CST/2008 dated 30.4.2008 passed by the Commissioner of Service Tax, New Delhi]

For approval and signature:

Hon'ble Ms. Archana Wadhwa, Member (Judicial)
Hon'ble Mr. Mathew John, Member (Technical)

1. Whether Press Reporters may be allowed to see : No
the Order for publication as per Rule 27 of the
CESTAT (Procedure) Rules, 1982?
 2. Whether it should be released under Rule 27 : No
of the CESTAT (Procedure) Rules, 1982 for
publication in any authoritative report or not?
 3. Whether Their Lordships wish to see the fair : Seen
copy of the Order?
 4. Whether Order is to be circulated to the : Yes
Departmental authorities?
-

Commissioner of Service Tax
Delhi

Appellants

Vs.

M/s. Suzuki Motor Corpn.

Respondent

Appearance:

Shri P.K. Saharan, AR for the Appellants
Shri B.L. Narasimhan, Advocate for the Respondent

CORAM:

Hon'ble Ms. Archana Wadhwa, Member (Judicial)
Hon'ble Mr. Mathew John, Member (Technical)

Date of Hearing/decision : 15.5.2012

Final ORAL ORDER NO. ST/A/326/12-Cus'

Per Archana Wadhwa (for the Bench):

Revenue's appeal is against the order of Commissioner vide which he has dropped the proceedings to confirm the Service Tax in respect of transfer of technical know-how by foreign corporation to the respondents and has accepted the respondents stand that the same does not fall under the category of consulting engineering service.

2. We find that the Revenue's appeal for the earlier period in respect of same respondents stand rejected by the Tribunal reported as CCE vs. Suzuki Motor Corpn. [2012((25) STR 266 (Tri-Del)] . As the issue is identical to earlier order of the Tribunal, we reject the present appeal also.

(Pronounced in the open court)

(Archana Wadhwa)
Member(Judicial)

(Mathew John)
Member(Technical)