

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, WEST BLOCK NO.2, R.K.PURAM, NEW DELHI-110066
CUSTOMS Appeal Branch

Appeal No. : ST/1344/2011 - CU[DB]
ST/S/1334/11

Dated: 22/05/12

Assistant Registrar
C.E.S.T.A.T. New Delhi
To, M/S N.R. SWITCH N RADIO SERVICES PVT. LTD.
5-B-37, VIGYAN NAGAR, KOTA (RAJASTHAN)
M/S N.R. SWITCH N RADIO SERVICES PVT.
LTD.

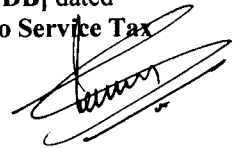
(Appellant)

VS

(Respondent)

C.C.E. JAIPUR I

I am directed to transmit herewith a certified copy of **Final Order No. ST/A/391/12 CU[DB]** dated 16.05.12 passed by the Tribunal under section 01(5) of the **Finance Act, 1994 relating to Service Tax Act, 1994.**
(Alongwith Stay Order No ST/S/569/12)


Assistant Registrar
CUSTOMS Appeal Branch

Copy To,
1. Respondent
C.C.E. JAIPUR I
N.C.R.Building, Statue Circle, "C" Scheme, jaipur 302005.

2. Advocate(s) / Consultant(s):

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-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. Gaurd 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.**

Date of Hearing : 16.5.2012

**Service Tax Stay No. 2810 of 2011 & Service Tax Appeal No.
1344 of 2011**

[Arising out of the Order-in-Appeal No. 254(DKV)ST/JPR-I/2011 dated 31.5.2011/6.6.2011 passed by the Commissioner (Appeals), Central Excise & Customs, Jaipur]

For Approval & Signature :

Hon'ble Ms. Archana Wadhwa, Member (Judicial)
Hon'ble Shri Mathew John, 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?	Yes
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 Whether their Lordships wish to see the fair copy of the order?	Seen
4.	Whether order is to be circulated to the Department Authorities?	No

M/s N.R. Switch N Radio Services Pvt. Ltd.

Appellants

Vs.

CCE, Jaipur-I

Respondent

Appearance:

Appeared for Appellant : Shri Bipin Garg, Advocate

Appeared for Respondent : Shri K.K. Jaiswal, A.R.

CORAM: Hon'ble Ms. Archana Wadhwa, Member (Judicial)
Hon'ble Shri Mathew John, Member (Technical)

Final order No. ST/A/391/12-Cus
Stay Order No. ST/S/569/12-Cus dated.....

Per Mathew John :

The appellant submits that the matter involved in this appeal had come up before this Tribunal in their own case in

Appeal No. 1103/2011 for the period prior to the period in the present appeal. In that case the stay petition was allowed and the matter was remanded vide Final Order No. ST/A/110/12-Cus. dated 30.1.2012. Both sides agree that the facts of the case are same. Therefore we have come to the conclusion that in this case also ^{waiver of} pre-deposit can be granted and the appeal itself can be remanded for consideration ^{of} ~~to consider~~ the alternative claim raised by the appellant for another classification of the goods. It is ordered accordingly. Thus the stay petition and appeal are disposed of.

(Dictated & pronounced in open Court)

(Archana Wadhwa)
Member (Judicial)

(Mathew John)
Member (Technical)

RM