



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

Appeal No. ST/525 /2008 - CU[DB]

Date **28/02/2012**

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

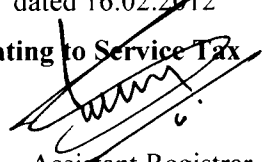
To :
M/S OSWAL WOOLLEN MILLS LTD.
G.T.ROAD, SHERPUR, LUDHIANA.
M/S OSWAL WOOLLEN MILLS LTD.

Appellant

Vs
Respondent

C.C.E. CHANDIGARH

I am directed to transmit herewith a certified copy of **Final order No.ST/A/113/ 2012 CU[DB]** dated 16.02.2012
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. CHANDIGARH

C.R. BUILDING, PLOT NO. 19,
SECTOR 17-C, CHANDIGARH
160017

2. Adv. / Consult **MR.DEEPAK SINHMAR,ADV**

M/S DSK LEGAL, 46, ARADHANA ENCLAVE
(OPP TO HYAAT REGENCY)
CHANKYA PURI, 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

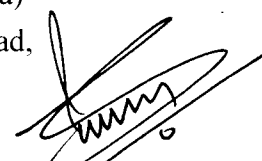
9. Easy Service Tax Online Dot Com Pvt.Ltd.407A,Iscon Mall,Above Star India Bazar,Satellite Road,
Ahmedabad-15

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. Guard file


Assistant Registrar
(Customs Appeal Branch)

**CUSTOMS EXCISE & SERVICE TAX APPELLATE
TRIBUNAL,
West Block No.2, R. K. Puram, New Delhi.**

Date of hearing/decision 10.02.2012

Service Tax Appeal No. 525 of 2008

(Arising out of order in appeal No. 174/CE/Ldh/2008 dated 26.06.2008 passed by the Commissioner, Central Excise (Appeals) Chandigarh).

M/s Oswal Woollen Mills Ltd. Appellant
Rep. by Sh. Abhishek Singh, Advocate for the appellant.

Vs.

CCE, Chandigarh Respondent
Rep. by Sh. K.P. Singh, DR for the respondent.

Coram: Hon'ble Sh. D. N. Panda, Judicial Member
Hon'ble Sh. Rakesh Kumar, Technical Member

Final ORDER No. ST/A/113/12-C48

Per: Shri D. N. Panda:

Shri Abhishek Singh, Ld. Counsel says that he is not signatory to the vakalatnama executed by Sh. Deepak Sinhmar who is a part of DSK Legal Law firm. He undertakes to file Memo of appearance and a fresh vakalat duly executed. According to Appellant service of commission agent abroad was availed by it and remuneration was paid. Such payment was not being taxable before 18.04.2006 following the Apex Court judgement in the case of Indian National Shipowners Association vs. Union of India reported in 2009 (13) STR 235 (Bom.), there shall not be any liability of the appellant.

2. Ld. DR disputes the periodicity of the service availed.

3. Heard both sides and perused the record.

4. The period involved is 13.07.2004 to 31.03.2005 whereas the liability under Finance Act 1994 for availing service of foreign agents arise after 18.04.2006 following Apex Court decision cited aforesaid.

Accordingly, adjudication does not sustain. ^{Appeal} is allowed.

(Dictated and pronounced in the open Court)

(D.N. Panda)
Judicial Member

(Rakesh Kumar)
Technical Member

Pant