

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

Appeal No. ST/S/2010/2011 IN ST/973 /2011 - CU[DB]

Date 05/03/2012

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

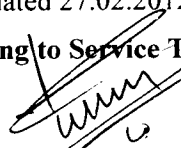
Vs

Respondent

M/S SSIPL RETAIL(P) LTD.

STAY ORDER NO.ST/S/158/2012

I am directed to transmit herewith a certified copy of **Final order No.ST/A/131/ 2012 CU[DB]** dated 27.02.2012 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
M/S SSIPL RETAIL(P) LTD
B-1/F-4, MOHAN CO-OPERATIVE
INDUSTRIAL AREA,
MAIN MATHURA ROAD, NEW DELHI.
2. Adv. / Consult MR. B.L. NARSIMAHAN,
B-6/10, SAFDARJUNG ENCL.,
NEW DELHI - 110 029.
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 Stay Application No. 2010 of 2011 and
Service Tax Appeal No. 973 of 2011**

(Arising out of order in appeal No. 82/S.Tax/D-II/2011 dated 03.03.2011 passed by the Commissioner (Appeals), Central Excise, New Delhi).

CST, New Delhi

Appellant

Rep. by Sh. B.L. Soni, DR for the appellant.

Vs.

M/s SSIPL Retail (P) Ltd.

Respondent

Rep. by Sh. B.L. Narasimhan, Advocate for the respondent.

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

*Final ORDER No. ST/A/131/12-Cus.
Stay order No. ST/S/158/12-Cus.*

Per: Shri D. N. Panda:

Revenue has come in appeal against the order passed by the First Appellate authority holding that no liability to pay service tax arose before 18.04.2006. But decision of Commissioner (Appeals) is not found inconsistent with the Apex Court decision in the case reported in **2010 (17) STR J57** affirming the decision of Hon'ble High Court of Bombay in the case of **Indian National Shipowners Association vs. Union of India** reported in **2009 (13) STR 235 (Bom.)**. In view of this, we do not find any legal infirmity in his order when para 5 thereof is read.

2. When the appellate authority below came to the conclusion that substantial liability related to the period prior to 18.04.2006, he was of the view that penalty was not imposable for the obvious reason of difficulties in interpretation of the law. Even on this score, we do not find legal infirmity in his order.

3. In view of the above, both stay application and appeal filed by the Revenue are dismissed.

(Dictated and pronounced in the open Court)

(D.N. Panda)
Judicial Member

(Rakesh Kumar)
Technical Member

Pant