

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/2255/2011 IN ST/1078/2011 - CU[DB]

Date 05/03/2012

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

To :
GOLCHA TALC, GOLCHA SQUARE,
40-B, SARDAR PATEL MARG, C-SCHME, JAIPUR.
GOLCHA TALC, GOLCHA SQUARE,

Appellant

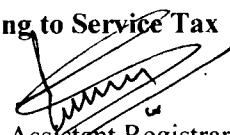
Vs

Respondent

C.C.E. JAIPUR I

STAY ORDER NO.ST/S/159/2012

I am directed to transmit herewith a certified copy of **Final order No.ST/A/132/ 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
C.C.E. JAIPUR I
N.C.R.BUILDING, STATUE CIRCLE,
"C" SCHEME, JAIPUR 302005.

2. Adv. / Consult
MR.BIPIN GARG

B-1/1289,A-VASANT KUNJ,
NEW DELHI 110 070.

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

COURT-II

Date of hearing/decision: 15.2.2012

**Stay Application No.2255 of 2011 in
Service Tax Appeal No.1078 of 2011**

Arising out of the order in appeal No.128(DKV)ST/JPR-I/2011 dated 31.3.2011 passed by the Commissioner, Central Excise, Jaipur I.

Golcha Talc, Golcha Square .. Appellant/applicant

Vs.

C.C.E., Jaipur I Respondent

Appearance:

Ms. Sukriti Das Advocate for the appellant/applicant
Shri B.L. Soni, A.R. for the respondent

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

Final Oral Order No. ST/A/132/12-Cue
Stay Order No. ST/S/59/12-Cues
Per Mr. D.N. Panda:

The stay application is found to be infructuous in absence of executable order. Therefore, we took up the appeal for disposal.

2. Learned Counsel says that when the goods were sent for export that have gone through road and rail and port handling and terminal charges were involved. All the expenses required payment of service tax. The service tax so paid was claimed as refund.

3. Learned A.R. for Revenue says that there is no evidence led by the appellant for which that was denied.

4. There is no whisper in the impugned order about non receipt of the goods at the port for export nor there is any evidence of not incurring handling and terminal charges when export remained undisputed. **I**n the absence of contrary finding ~~of finding in favour of the~~

exporter should not be denied the benefit through ~~bottleneck to~~ *regarding*

of procedure.

On the peculiar facts and circumstances of the case,
we allow the appeal.

5. Consequently, both the stay petition and the appeal are
disposed.

(D.N. Panda)
Judicial Member

(Rakesh Kumar)
Technical Member

scd/