14

TELEGRAM : CEGCANAL
Website : www.cestat.gov.in

REGISTERED / AD
Email : cestat08@gmail.com

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

Appeal No. ST/424 /2011 - CU[DB] Date **02/03/2012**

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

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

C.C.E. CHANDIGARH Appellant

Vs

M/S SIGMA VIBRACOUSTIC (INDIA) PVT. LTD. Respondent

I am directed to transmit herewith a certified copy of **Final order No.ST/A/133/ 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 SIGMA VIBRACOUSTIC (INDIA) PVT. LTD.
A-30, INDUSTRIAL AREA,
SECTOR-73, PHASE-VII,
MOHALI, PUNJAB.

2. Adv. / Consult MR. JOY KUMAR,
FLAT NO.261/1, SECTOR-45A,
CHANDIGARH.

3. C.D.R
4. Bar association, CESTAT, New Delhi
5. Director Publications, Customs, Excise. I.P. Estate, New Delhi
6. M/s Centax Publictions 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 & SERVICE TAX APPELLATE TRIBUNAL
West Block No. 2, R.K. Puram, New Delhi – 110 066.
Principal Bench, New Delhi

COURT NO. II

DATE OF HEARING : 14/02/12.

Service Tax Appeal No. 424 of 2011

CCE, Chandigarh – I — Appellant

Versus

M/s Sigma Vibracoustic (India) Pvt. Ltd. — Respondent

Appearance

Shri R.K. Gupta, Authorized Representative (SDR) – for the appellant.

Shri Jay Kumar, Advocate – for the Respondent.

CORAM: **Hon'ble Shri D.N. Panda, Judicial Member**
Hon'ble Shri Rakesh Kumar, Technical Member

Final Order No. ST/A/133/12-Cus Dated : ____________

ORDER

Per. D.N. Panda :-

Learned representative for Revenue says that the first Appellate Authority should not have allowed the refund without finding that those were meant for export.

2. Learned Counsel appearing on behalf of the respondent says that what that was connected to export are only allowed by

of Circular No. 112/6/2009-S.T. dated 12th March 2009 for consideration of refund.
According to him following connected services relating to export are permitted to enjoy rebate :

Sl. No.	Issue Raised	Clarification
VII	The service provider providing services to the exporter provides various services. But he has registration of only one service. The refund is being denied on the grounds that the taxable services that are not covered under the registration are not eligible for such refunds.	Notification No. 41/2007-S.T. provides exemption by way of refund from specified taxable services used for export of goods. Granting refund to exporters, on taxable services that he receives and uses for export do not require verification of registration certificate of the supplier of service. Therefore, refund should be granted in such cases, if otherwise in order. The procedural violations by the service provider need to be dealt separately, independent of the process of refund.

3. Heard both sides and perused the records.

4. We have looked into various aspects of the claim apparent from show cause notice dated 28/2/2008. A bare perusal of different expenses clearly throws light that export does not occasion without these expenses being integrated. Therefore, all expenses occasioning the export is contemplation of Circular for abetment. We believe that law does not permit to export taxes. Therefore, all service tax relating to the services connected to export enjoys rebate. This we say following the principles laid down by Larger bench in **Western Agencies Pvt. Ltd.** reported

in **2011 (22) S.T.R. 305 (Tri.)**. Consequently Revenue appeal is rejected.

(Dictated and pronounced in open court)

(D.N. Panda)
Judicial Member

(Rakesh Kumar)
Technical Member

PK