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CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL

PRINCIPAL BENCH, WEST BLOCK No.2, R.K.PURAM, NEW DELHI - 110066

CUSTOMS APPEAL BRANCH

Appeal No. ST/429 /2008 - CU[DB] Date **12/03/2012**

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

To :
M/S HEG LIMITED
(SPONGE IRON DIVISION) BORAI INDUSTRIAL
GROWTH CENTRE, VILL- RASMADA,
DISTT- DURG(CG)

M/S HEG LIMITED Appellant

Vs

C.C.E. RAIPUR Respondent

I am directed to transmit herewith a certified copy of **Final order No.** ST/A/139/ **2012 CU[DB]** dated 22.02.2012 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. RAIPUR
CENTRAL EXCISE BUILDING,
DHAMTARI ROAD, TIKRAPARA,
RAIPUR 492001.

2. Adv. / Consult
MR.V. LAXMIKUMARAN
B-6/10, SAFDARJUNG ENCLAVE,
NEW DELHI-110029

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. 429 of 2008

M/s HEG Limited — Appellant

Versus

CCE, Raipur — Respondent

Appearance

Shri B.L. Narsimhan, Advocate – for the appellant.

Shri K.P. Singh, Authorized Representative (SDR) – for the Respondent.

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

Final Order No. ST/A/139/12-Cus Dated : ____________

ORDER

Per. D.N. Panda :-

Learned Counsel says that all the consignments are supported by appropriate declaration revealed by page No. 466, 473, 458, 464 etc. finding place in the paper book filed. Similar such case are coming before us very often. We surprise how without any substantial inquiry done proving otherwise assessees shall be made liable to tax for availing GTA services. Every time we see that either grievance of Revenue is to ask for declaration on the body of the consignment note or it shall be separately given in relation to the consignment. In both types of cases if there is a loss of revenue then Revenue should come up by proper inquiry.

2. In the present case we are unable to find whether any inquiry was conducted to show loss of revenue. Therefore, without dilating the issue further we dispose the matter without remand. Accordingly, we allow the appeal.

(Dictated and pronounced in open court)

(D.N. Panda)
Judicial Member

(Rakesh Kumar)
Technical Member

PK