

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

Appeal No. ST/1812/2010-1813/2010 - CU[DB]

Date 12/03/2012

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

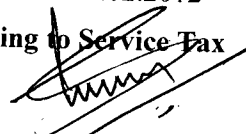
To :
M/S OIL INDIA LIMITED.,
12, OLD RESIDENCY ROAD,
JODHPUR.342 001
M/S OIL INDIA LIMITED.,

Appellant

Vs
Respondent

C.C.E. JAIPUR II

I am directed to transmit herewith a certified copy of **Final order No.ST/A/140-141 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 II
N.C.R.BUILDING, STATUE CIRCLE,
"C" SCHEME, JAIPUR 302005.
2. Adv. / Consult
MR.V. LAXMIKUMARAN
B-6/10, SAFDARJUNG ENCLAVE,
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
14. M/S PDVSA-INTEVEP S.A.,
URBANIZACION-SANTA ROSA, SECTOR EI TAMBOR,
LOS TEQUES, VENEZUELA.


Assistant Registrar
(Customs Appeal Branch)

**CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL,
WEST BLOCK NO.II, R.K. PURAM,
NEW DELHI-110066**

COURT NO. II

Service Tax appeal No. 1812-13 of 2010

[Arising out of Order-in-Appeal No. 417-418/CB/ST/JPR.II/2010 dated 28.10.2010 passed by the Commissioner of Central Excise (Appeals), Jaipur-II].

Date of Hearing/decision: 21st February, 2012

For approval and signature:

Hon'ble Shri D.N. Panda, Judicial Member

Hon'ble Shri Rakesh Kumar, Technical Member

1	Whether Press Reporters may be allowed to see the Order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982?	
2	Whether it should be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	
3	Whether Their Lordships wish to see the fair copy of the Order?	
4	Whether Order is to be circulated to the Departmental authorities?	

M/s. Oil India Ltd.,
M/s. PDVSA-INTEVEP S.A.

Appellants

Versus

Jaipur-II

Respondent

Present for the Appellant : Shri B.L. Narasimhan, Adv.

Present for the respondents : Shri K.P. Singh, D.R.

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

FINAL ORDER NO. ST/A/140-141/12-Cus

Per D.N. Panda:

Both sides agree that service tax liability was raised in respect of services provided by the foreign consultant prior to

18.4.2006. Such issue having reached its finality by the judgement of Hon'ble Supreme Court as reported in 2010 (17) STR J57 (S.C.) confirming the decision of Hon'ble Bombay High Court in the case of UOI vs. Indian National Shipowners, *appellants* *succeed*.

2. In view of the above, no more dispute remains in this appeal for which both the appeals are allowed.

(Pronounced in the open Court)

(D.N.PANDA)
JUDICIAL MEMBER

(RAKESH KUMAR)
TECHNICAL MEMBER

RK