

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

Appeal No. ST/643 /2008 - CU[DB]

Date 13/03/2012

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

To :
C.C.E. JALLANDHAR(HQ. AT CHANDIGARH)
C.R.BUILDING, PLOT NO. 19,
SECTOR 17-C, CHANDIGARH.
C.C.E. JALLANDHAR(HQ. AT CHANDIGARH)

Appellant
Vs
Respondent

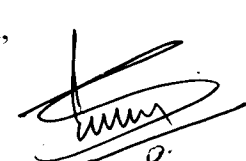
M/S P.S.DIGITAL IMAGING CENTRE.,

I am directed to transmit herewith a certified copy of **Final order No.ST/A/155/ 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 P.S.DIGITAL IMAGING CENTRE.,
NEW RAILWAY ROAD,
JALANDHAR.
2. Adv. / Consult
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)

**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. 643 of 2008

CCE, Jalandhar

Appellant

Versus

M/s P.S. Digital Imaging Centre

Respondent

Appearance

Shri K.K. Jaiswal, Authorized Representative (SDR) - for the appellant.

None - for the Respondent.

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

Final Order No. ST/A/155/12-14 Dated : _____

ORDER

Per. D.N. Panda :-

None present for the respondent. Shri Jaiswal ^{learned DR} says that ^{sustained in} substantially the service tax demand of Rs. 7,82,318/- first appeal but relief was granted in respect of Rs. 54,972/- on the ground of cum tax benefit permissible.

2. Revenue appeal is reduced to the dispute to the extent indicated above. The cum tax benefit ^{is not barred by} ^{law.}

There is nothing to hold that the first appellate order suffers from legal infirmity. Accordingly, Revenue appeal is dismissed.

(Dictated and pronounced in open court)

(D.N. Panda)
Judicial Member

(Rakesh Kumar)
Technical Member

PK