

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

Appeal No. ST/STAY/2156/2011 IN ST/1034/2011 - CU[DB]

Date 13/03/2012

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

To :
C.C.E. LUDHIANA
CENTRAL EXCISE HOUSE, 'F' BLOCK,
RISHI NAGAR, LUDHIANA 141001 (PUNJAB)
C.C.E. LUDHIANA

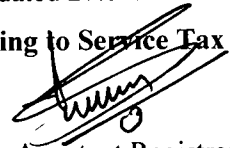
Appellant

Vs
Respondent

JAY CEE MOTORS,

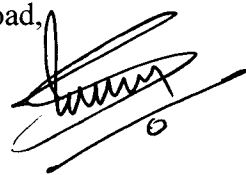
STAY ORDER NO.ST/S/189/2012

I am directed to transmit herewith a certified copy of **Final order No.ST/A/171/ 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
JAY CEE MOTORS,
274, EAST MOHAN NAGAR,
G.T.ROAD, AMRITSAR.
2. Adv. / Consult MR. K.K. SHARMA,
A-115, G.F., ASHOKA ENCL.-II,
SECTOR-37, FARIDABAD – 121 003.
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**

Service Tax Stay Application No.2156 of 2011
and in Service Tax Appeal No.1034 of 2011

CCE, Ludhiana

Appellant

Versus

M/s. Jay Cee Motors

Respondent

Appearance: Rep. by Shri R.K. Gupta, DR for the appellant.
Rep. by Shri K.K. Sharma, Advocate for the respondent.

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

Hon'ble Shri Rakesh Kumar, Technical Member

Stay order No. ST/S/189/12-Cus.

Final Order No. ST/A/171/12-Cus. Dated: 16.2.2012

Stay No.2156 of 2011

Per. D.N. Panda

The service in question ^{was provided} ~~is denied~~ during warranty ^{and that is} period ^{not dispute} by the Revenue. Ld. Commissioner having allowed the relief, the ^{incurred} ~~order~~ ^{order} is not executable for which Revenue's stay application is rejected.

Appeal No.1034 of 2011

Ld. Commissioner (Appeals) has granted relief making a discussion that nothing ^{was} charged by the

respondent for the free services provided. Whatever the consideration for providing free services ^{arose} ~~was~~ paid by the vehicle seller. Such an issue ^{was} ~~is~~ before the Tribunal in the case of **ASL Motors Pvt. Ltd reported in 2008 (9) STR 356 (Tribunal-Kolkata)**. Considering that the respondent's case is within ^{four} of the ^{said} ~~decision~~ of the Tribunal ~~cited above~~, we do not find any legal infirmity in the order passed by the ^{learned} ~~Commissioner~~ (Appeals). Accordingly, Revenue's appeal is dismissed.

[Dictated and pronounced in the open court]

(D.N. Panda)
Judicial Member

(Rakesh Kumar)
Technical Member

Ckp.