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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/1150/2011 - CU[DB] Date **06/01/2012**
ST/COD/269/11

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

To :
C.C.E. GHAZIABAD

C.G. O. COMPLEX-II, KAMLA NEHRU NAGAR,
GHAZIABAD 201302

C.C.E. GHAZIABAD Appellant

Vs

M/S ALPS INDUSTRIES LTD. Respondent

I am directed to transmit herewith a certified copy of **Final order No.**ST/A/19 **2012 CU[DB]** dated 22.12.11

passed by the Tribunal under **Section 129, (B) of the Customs Act,1962 & Financial Act 1994 relating to Service Tax**

Alongwith misc order no. ST/M/ 01/12

Assistant Registrar
(Customs Appeal Branch)

Copy to :

1. Respondent
M/S ALPS INDUSTRIES LTD.
57/2, SITE-IV, INDUSTRIAL AREA,
SAHIBABAD, GHAZIABAD.

2. Adv. / Consult : Mr. S.C. Kamra, Adv.
c/o Respondent

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)

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

COURT NO. II

ST/COD/269 of 2011 in &
Service Tax appeal No. 1150 of 2011-ST

[Arising out of Order-in-Appeal No. 278-ST/GZB/2011 dated 31.3.2011 passed by the Commissioner (Appeals), Central Excise, Ghaziabad].

Date of Hearing/decision: 22nd December, 2011

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?	

CCE, Ghaziabad — Appellant

Vs.

M/s. Alps Industries Ltd., — Respondent

Present for the Appellant : Shri K.K. Jaiswal, D.R.
Present for the Respondent : Shri S.C. Kamra, Advocate

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

Misc order No. ST/M/01/12-Cus.

FINAL ORDER NO. ST/A/19/12-Cus.

<u>Per D.N. Panda</u>:

Learned Counsel has no objection to M.A.(COD) filed by the Revenue. Accordingly that is allowed.

2. Shri Karma, learned Advocate on behalf of the respondent says that learned Commissioner (Appeals) when found that the matter requires examination that was sent back to the lower authority which is justified to do the justice. We are in full agreement with the learned Counsel to do justice to both sides. Our view is also fortified from the judgment of the Hon'ble High Court of Delhi in the case of CST, Delhi vs. World Vision - 2011 (24) STR 650 (Del.). Consequently, M.A. (COD) is allowed, and appeal of Revenue is dismissed.

(Dictated & pronounced in the Open Court.)

(D.N. PANDA)
JUDICIAL MEMBER

(RAKESH KUMAR)
TECHNICAL MEMBER

RK