

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

Appeal No. ST/1122/2011 - CU[DB]
ST/S/2364/11

Date 06/01/2012

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

To :
MAX INDIA LIMITED,
BM SINGH NAGAR, RAIL MAJRA, TEHSIL
BALACHAUR, DISTT. NAWANSHAHR (PUNJAB)
144533

MAX INDIA LIMITED,

Appellant

C.C.E. CHANDIGARH

Vs
Respondent

I am directed to transmit herewith a certified copy of **Final order No.ST/A/21/ 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 stay order no SE/S/149/12


Assistant Registrar
(Customs Appeal Branch)

Copy to :

1. Respondent

C.C.E. CHANDIGARH

C.R. BUILDING, PLOT NO. 19,
SECTOR 17-C, CHANDIGARH
160017

2. Adv. / Consult

MR.V.SWAMINATHAN

G-50, IIND FLOOR, LAJPAT NAGAR-III, NEW DELHI-24

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)

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

Service Tax Stay Application No.ST/2364/2011 in
Service Tax Appeal No.ST/1122/2011

[Arising out of Order-in-Appeal No.12/ST/Apl/Chd-I/2011
dated 19.04.2011 passed by the Commissioner of Central
Excise, Chandigarh-II]

Max India Ltd.

...Appellant

Vs.

CCE, Chandigarh

... Respondent

Present for the Appellant : Shri.V.Swaminathan, Advocate
Present for the Respondent: Shri.K.K. Jaiswal, DR

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

Date of Hearing/Decision: 22.12.2011

Stay order No ST/5149/12-Cus.

Final **ORDER NO.** ST/A/21/12-Cus **DATED:** _____

PER: D.N.PANDA

Ld. Counsel says that port terminal charges had been brought to tax. He relies on the decision of Tribunal and pleads that service provided in relation to export of goods is immune from service tax.

2. On the aforesaid factual version, there is no difference by Revenue. Waiving requirement of pre deposit, we allow appeal

on the ground that taxes are not exported which are involved
in the service provided in relation to exports.

[Dictated & Pronounced in the open Court].

(D.N.PANDA)
JUDICIAL MEMBER

(RAKESH KUMAR)
TECHNICAL MEMBER

Anita