

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

Appeal No. ST/566 /2008 - CU[DB]

Date 19/01/2012

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

To :
C.C.E. MEERUT I

EXCISE CHOWK, UNIVERSITY ROAD, MANGAL
PANDEY NAGAR, MEERUT - 250005.
C.C.E. MEERUT I

Appellant

Vs
Respondent

M/S ROHAN MOTORS LTD.

I am directed to transmit herewith a certified copy of **Final order No.ST/A/55/ 2012 CU[DB]** dated 18.01.2012
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 ROHAN MOTORS LTD.
130/1, CHAKRATA ROAD,
YAMUNA COLONY, DEHRADUN
(UTTARAKHAND)

2. Adv. / Consult MR. B.L. NARSIMAHAN,
C/O. **M/S ROHAN MOTORS LTD.**
130/1, CHAKRATA ROAD, YAMUNA COLONY,
DEHRADUN (UTTARAKHAND)

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.2, R. K. Puram, New Delhi.**

Date of hearing/decision 10.01.2012

Service Tax Appeal No. 566 of 2008

(Arising out of order in appeal No. 86/CE/APPL/MRT-I//08 dated 28.3.2008 passed by the Commissioner (Appeals) Customs and Central Excise, Meerut-I).

CCE, Lucknow

Appellant

Vs.

M/s Rohan Motors Limited

Respondent

Appearance: Rep. by Sh. B.K. Gupta, DR for the appellants.
Rep. by Sh. B.L. Narasimhan, Advocate for the respondent.

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

Final ORDER NO. 57/A/55/12-Cus.

Per: Shri D. N. Panda:

After sales service which is a commitment of the seller has been proposed to be taxed by the present appellant. Ld. Counsel says that he is governed by the decision of the Tribunal in the case of ASL Motors Pvt. Ltd. vs. CCE&ST, Patna reported in 2008 (9) STR 356 (Tri. Kolkata). Learned Commissioner has also followed the order of the Tribunal. To maintain consistency, we do not propose to differ ^{with} the opinion made earlier in the decision cited. Consequently, revenue's appeal is dismissed.

(Dictated and pronounced)

**[D.N. Panda]
Judicial Member**

**(Rakesh Kumar)
Technical Member**

Pant