

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

Appeal No. ST/322 /2008 - CU[DB]

Date 24/01/2012

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

To :  
NATIONAL ENGINEERING INDUSTRIES LTD  
KHATIPURA ROAD, JAIPUR  
302006  
NATIONAL ENGINEERING INDUSTRIES LTD

Appellant

Vs  
Respondent

**C.C.E. JAIPUR I**

I am directed to transmit herewith a certified copy of **Final order No.ST/A/79/ 2012 CU[DB]** dated 20.01.2012  
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

**C.C.E. JAIPUR I**  
N.C.R.BUILDING, STATUE  
CIRCLE, "C" SCHEME, JAIPUR  
302005.

2. Adv. / Consult

**MR.BIPIN GARG**

B-1/1289,A-VASANT KUNJ,  
NEW DELHI 110 070.

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 18.01.2012

**Service Tax Appeal No. 322 of 2008**

(Arising out of order No. V(H)ST/Adj01/70/07/595 dt. 8.2.2008 dt. 10.2.2008 passed by the Commissioner, Central Excise, Jaipur).

M/s National Engineering Industries Ltd. Appellant  
Rep. by Ms. Sukriti Das, Advocate for the appellants.

Vs.

CCE, Jaipur Respondent  
Rep. by Sh. B.L. Soni, DR for the respondent.

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

*Final* ORDER No. ST/A/79/12-Cus

**Per: Shri D. N. Panda:**

There is no dispute by either side about receipt of service. But in so far as discharge of liability is concerned, appellant's grievance is that the recipient of service is not liable to pay for the impugned period following the Apex Court decision in the case of reported in 2010 (17) STR J57 (SC) affirming the decision of the Hon'ble High Court of Bombay in the case of **Indian national Shipowners Association vs. Union of India** reported in 2009 (13) STR 235 (Bom.).

2. In the result appeal is allowed.
3. There is no vakalatnama filed by the Counsel. Ms. Sukriti Das appearing for Appellant undertakes that she will file vakalatnama within a week.
4. We make it clear that our orders shall not be operative without a vakalatnama being filed *with Registry within a week.*

(Dictated and pronounced in the open Court)

**(D.N. Panda)  
Judicial Member**

**(Rakesh Kumar)  
Technical Member**

Pant