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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/449 /2008 - CU[DB]

Date 16/03/2012

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

To :  
C.C.E. RAIPUR  
CENTRAL EXCISE BUILDING, DHAMTARI ROAD,  
TIKRAPARA, RAIPUR 492001.

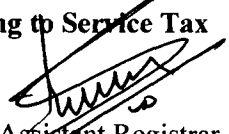
**C.C.E. RAIPUR**

Appellant

Vs  
Respondent

**SHRI G.C.JAIN AGRAWAL & CO.,**

I am directed to transmit herewith a certified copy of **Final order No.ST/A/221/ 2012 CU[DB]** dated 28.02.2012  
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

**SHRI G.C.JAIN AGRAWAL & CO.,**  
SADAR BAZAR, SADDANI  
CHOWK, RAIPUR (C.G.)

2. Adv. / Consult

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**

Date of Hearing: 28.02.2012

Date of decision: 28.02.2012

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 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?
- 

Service Tax Appeal No.449 of 2008-Customs

CCE, Raipur

...Appellant

Vs.

Shri G.C. Jain Agarwal & Co.

...Respondent

(Arising out of Order-in-Appeal No.05(ST)RPR-I/08 dated 18.03.2008 passed by the Commissioner of Customs & Central Excise (Appeals), Raipur)

Appearance: Rep. by Shri B.L. Soni, DR for the appellant.  
Rep. by none for the respondent.

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

Order No...../Dated: 28.02.12

find Order No. ST/A/221/12 - Cus  
...../Dated: 28.02.12

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

Following National Litigation Policy, the case having service tax demand of Rs.26,445/- is dismissed.

[order dictated & pronounced in open court]

(D.N. Panda )  
Judicial Member

( Rakesh Kumar )  
Technical Member

Ckp.