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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/STAY/1989/2011 IN ST/965 /2011 - CU[DB] Date **20/03/2012**

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

To :
C.S.T. DELHI, 17-B, I.P. ESTATE,

IAEA HOUSE, NEW DELHI.

C.S.T. DELHI Appellant

Vs

M/S RATTAN SINGH BUILDERS (P) LTD. **STAY ORDER NO.ST/S/301/2012** Respondent

I am directed to transmit herewith a certified copy of **Final order No.ST/A/247/ 2012 CU[DB]** dated 27.02.2012 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
M/S RATTAN SINGH BUILDERS (P) LTD.
D-6/7, IST FLOOR, OKHLA
INDUSTRIAL AREA, PHASE II,
NEW DELHI 110020.

2. Adv. / Consult A.K. BATRA & ASSOCIATES,
C/O. **M/S RATTAN SINGH BUILDERS (P) LTD.**
D-6/7, IST FLOOR, OKHLA INDUSTRIAL AREA, PHASE II,
NEW DELHI 110020.

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

Date of hearing/decision 27.02.2012

Service Tax Stay No. 1989 of 2011 in S.T. Appeal No. 965 of 2011

CST, New Delhi — Appellant
Rep. by Sh. K.P. Singh, DR for the appellant.

Vs.

M/s Rattan Singh Builders Pvt. Ltd. — Respondent
Rep. by Sh. A.K. Batra, C.A. for the respondent.

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

St ay order No ST/S/301/12 – Cus.
Final ORDER No. ST/A/247/12- Cus

Per: Shri D. N. Panda:

Revenue has filed a mechanical application for stay of the impugned order. We do not find good reason to allow such application.

2. On merits of the case, the issue involved is whether rate in force shall be applicable to compute tax liability or the rate in force at the time of realization of consideration shall be applicable to computerize the liability.

3. We have held last week in some of the cases stating that the tax rate in force on the date of realization of the consideration for taxable service provided not being mandate of the statute, appeal of revenue has no merit to succeed for which that is dismissed.

4. In the result, both stay application and appeal are disposed of in the above manner.

(Dictated and pronounced in the open Court)

(D.N. Panda)
Judicial Member

(Rakesh Kumar)
Technical Member

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
West Block No.2, R. K. Puram, New Delhi.

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Vs.

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Rep. by Sh. A.K. Batra, C.A. for the respondent.

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

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(D.N. Panda)
Judicial Member

(Rakesh Kumar)
Technical Member

Pant