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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/421/2012-CU[DB]

Dated: 12/06/2012

Assistant Registrar
C.E.S.T.A.T. New Delhi
To,
C.C.E. ROHTAK
SCO NO,6 Sector 1, Rohtak.

C.C.E. ROHTAK

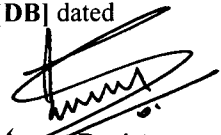
(Appellant)

VS

RAM BHAGAR RAM NIWAS

(Respondent)

I am directed to transmit herewith a certified copy of Final Order No. ST/A/456/2012-CU[DB] dated 06/12/2006 passed by the Tribunal under section


Assistant Registrar
CUSTOMS Appeal Branch

Copy To,

1. Respondent

RAM BHAGAR RAM NIWAS
Old Anaj Mandi, Ghosian chowk,
Bhiwani.

2. Advocate(s) / Consultant(s):

MS GEETANJALI, CA

C/O RESPONDENT

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. Gaurd File


Assistant Registrar
CUSTOMS Appeal Branch

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, NEW DELHI
COURT NO. III

Service Tax Appeal No. 421 / 2012

Date of Hearing : **06/06/2012**

[Arising out of Order-In-Appeal No.516/BK/GGN/2011, dated 27.12.11
issued by CCE, Delhi-III]

For approval and signature:

Hon'ble Ms. Archana Wadhwa, Judicial Member

Hon'ble Mr. Mathew John, Technical Member

1	Whether Press Reporters may be allowed to see the Order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982?	No
2	Whether it should be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	No
3	Whether Their Lordships wish to see the fair copy of the Order?	See
4	Whether Order is to be circulated to the Departmental authorities?	Yes

CCE, Rohtak

Vs

Ram Bhagat Ram Niwas

Applicant

Respondent

Coram : Hon'ble Ms. Archana Wadhwa, Judicial Member
Hon'ble Mr. Mathew John, Technical Member

AR for the Revenue : Shri Amresh Jain
Appellant Advocate: Ms. Geetanjali, CA

Final **ORDER** No. 57/A/ 456 /12-Cus.

The short issue involved in the present appeal filed by Revenue is as to whether sale of SIM cards of BSNL on commission basis would invite service tax under the category of 'business auxiliary service'.

2. We find that the issue is no more res-integra and stands settled by various decisions. One such reference can be made to the Tribunal's decision in the case of Chetan Traders reported in 2008(TIOL)1694, wherein it was held that the activity amounts to

purchase and sale of SIM cards in the open market on profit basis and as such cannot be held to be falling under the category of 'business auxiliary service'. We accordingly reject the appeal filed by the Revenue.

(Pronounced in the open court)

(~~Archan~~ Wadhwa)
Member(Judicial)

(~~Mathew John~~)
Member(Technical)

RK-I