

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

Appeal No. : ST/728-29/2007-CU[DB]
ST/437/09

Dated: 06/07/2012

Assistant Registrar
C.E.S.T.A.T. New Delhi
To,
C.C.E. JALLANDHAR(Hq. at
Chandigarh)
C.R.Building, Plot No. 19, Sector 17-C,
Chandigarh.

C.C.E. JALLANDHAR(Hq. at Chandigarh)

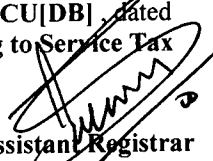
(Appellant)

VS

S.R.GUPTA & SONS

(Respondent)

I am directed to transmit herewith a certified copy of Final Order No. ST/A/499-501/12 dated 28/06/2012 passed by the Tribunal under section 01(5) of the Finance Act, 1994 relating to Service Tax Act, 1994.


Assistant Registrar
CUSTOMS Appeal Branch

Copy To,

1. Respondent

S.R.GUPTA & SONS
Q.S.S. Colour Lab, Opposite Railway
Station, Pathankot.

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

Sh. Sudhir .Malhotra, Adv

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

14. m/s Gurdar Photo Colour
SCO No. 80-81 Sector 17D
Chandigarh.


Assistant Registrar
CUSTOMS Appeal Branch

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
WEST BLOCK NO.II, R.K. PURAM, NEW DELHI-110066.

DIVISION BENCH
Court No.2

Service Tax Appeal No.728-729 of 2007
Service Tax Appeal No.437 of 2009

(Arising out of Order-in-Appeal No.288/CE/APPL/JAL/2007 and
No.287/CE/APPL/JAL/2007 dt.13.09.2007 and
No.132/CE/CHD/2009 dt.13.3.2009 by the CCE(A), Chandigarh.)

Date of Hearing/decision: 28.06.2012

CCE, Jalandhar/Chandigarh
Vs

Appellant

M/s.S.R.Gupta & Sons
M/s.Gurudev Photo Colour

Respondent

Present for the Appellant: Shri K.P.Singh, DR
Present for the Respondent: Shri Sudhir Malhotra, Advocate

Coram: Hon'ble Mr.D.N.Panda, Judicial Member
Hon'ble Mr.Mathew John, Technical Member

Final ORDER NO. ST/A/499-501/12-cus

PER: D.N.PANDA

Shri Sudhir Malhotra, learned Counsel says that in
view of larger bench ^{decision} of Tribunal in the case of M/s.Agarwal Colour
Advance Photo vs. CCE, Bhopal – 2011 (23) STR 608, controversy
is resolved and tax liability for normal period has arisen and no
liability arises beyond that period. Revenue has no objection to
such proposition.

2. In view of the above, both appeals of Revenue are allowed partly to the extent agreed by both sides and for debatable position of law persisted for long time, there shall be no penalty.

(Pronounced in the open court)

(D.N.PANDA)
JUDICIAL MEMBER

(MATHEW JOHN)
TECHNICAL MEMBER

mk