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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/765/2008-CU[DB]

Dated: 06/07/2012

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

**C.C.E. JAIPUR II**  
N.C.R. Building, Statue Circle, "C"  
Scheme, Jaipur 302005.

**C.C.E. JAIPUR II**

(Appellant)

VS

**SUPREME ENTERPRISES**

(Respondent)

I am directed to transmit herewith a certified copy of Final Order No. ST/A/<sup>502</sup>~~402~~/2012-CU[DB] dated 28/06/2012 passed by the Tribunal under section 01(5) of the Finance Act, 1994 relating to Service Tax Act, 1994.

(FON- ST/A/ 502/12)

  
Assistant Registrar  
CUSTOMS Appeal Branch

Copy To,

**1. Respondent**

**SUPREME ENTERPRISES**  
Meera colony, Ayad, Udaipur(Raj)

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

**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,  
WEST BLOCK NO.II, R.K. PURAM, NEW DELHI-110066.

DIVISION BENCH

Court No.2

Service Tax Appeal No.765 of 2008

(Arising out of Order-in-Appeal no.130(DK)ST/JPR-II/08  
dt.26.08.2008 passed by CCE(A), Jaipur)

Date of Hearing/decision: 28.06.2012

CCE, Jaipur-II

Appellant

Vs

M/s.Supreme Enterprises

Respondent

Present for the Appellant: None

Present for the Respondent: None

**Coram: Hon'ble Mr.D.N.Panda, Judicial Member**

**Hon'ble Mr.Mathew John, Technical Member**

*Final* ORDER NO. ST/A/502/12-cus

**PER: D.N.PANDA**

None present for either side. We have perused first  
appellate order of the Commissioner (Appeals) <sup>and</sup> ascertained that  
the respondent was not liable to be brought to tax <sup>on</sup> ~~and~~ cargo  
handling service provided for the reason stated in para 8 of the  
order of Commissioner (Appeals). He found that when the cargo  
handling was done <sup>give rise to</sup> ~~which~~ shall not be ~~arise~~ liability in view of the  
judgement of the Tribunal in the case of Sanik Mining and Allied  
Services Ltd.-2008 (9) STR 531 (Tri.-Kolkata), <sup>he allowed the appeal</sup> Once there is no  
legal infirmity apparent from the first appellate order, there is no  
need to interfere with decision of Id. Commissioner (Appeals).  
Accordingly Revenue's appeal is dismissed.

(Pronounced in the open court)

**(D.N.PANDA)**  
**JUDICIAL MEMBER**

**(MATHEW JOHN)**  
**TECHNICAL MEMBER**

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