

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

STAY Application No. : ST/Stay/456/2012
Appeal No. : ST/220/2012-CU[DB]

Dated: 10/09/2012

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

STATE BANK OF PATIALA
(Shahjahanpur) C/o Balance Sheet Deptt,
3rd Floor, Head office, The Mall,
Patiala(PB)

STATE BANK OF PATIALA

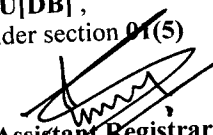
(Appellant)

VS

(Respondent)

C.C.E. LUCKNOW

I am directed to transmit herewith a certified copy of Final Order No. ST/A/568/2012-CU[DB], Stay/MISC Order No. ST/SO/921/2012 and dated 30/08/2012 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

C.C.E. LUCKNOW

7-A, Ashok Marg, Lucknow.

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

A.K.BATRA & ASSOCIATES

A-36, First Floor, Rajouri Garden, Ring
Road, N Delhi.

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. Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Ameer Pet, Hyderabad -
500038

13. Office Copy

14. Gaurd File


Assistant Registrar
CUSTOMS Appeal Branch

**IN THE CUSTOMS, EXCISE AND SERVICE TAX
APPELLATE TRIBUNAL, NEW DELHI
COURT NO. III**

**Stay Application No.456 of 2012
Service Tax Appeal No.220 of 2012**

[Arising out of Order-In-Appeal No.369/ST/LKO/2011, dated 14.11.11 issued by CCE, Lucknow]

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?	
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?	

State Bank of Patiala

Appellants

Vs.

CCE, Lucknow

Respondent

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

Appearance:

Shri Vaibhav Jain, Adv. for the Appellant
Shri Govind Dixit, DR for the Respondent

Date of Hearing/decision : 30.08.2012

Stay **ORDER NO .ST/51921/12-ces.**

Per Ms. Archana Wadhwa: Final order No. ST/A/568/12-ces

After dispensing with the condition of pre-deposit of dues, we proceed to decide the appeal itself with the consent of both sides as the issue involved stands covered in the same appellant's case.

2. Cenvat credit stands denied to the appellant on the ground that their Estate Deptt./Head Office located in Patiala was not registered as input service distributor.

3. We find that Tribunal vide its final order No.ST/A/296-309/12-Cus, dtd. 28.02.12 passed in the same appellant's case has allowed the appeals and has set aside the demand confirmed against them on the same issue. The said order stands subsequently followed in the appellant's own case vide final order No.548-586/SM-Br., dtd. 25.04.12.

4. By following the above orders, we set aside the impugned order and allow the appeal with consequential relief to the appellant. Stay petition as also appeal gets disposed of in above manner.

(Pronounced in the open Court)

(Archanā Wadhwa)
Member(Judicial)

(Mathew John)
Member(Technical)

RK-I