

TELEGRAM : CEGCANAL
Website : www.cestat.gov.in

REGISTERED / AD
Mail : cestat08@gmail.com

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

Appeal No. ST/729/2008-CU[DB], ST/730/2008-CU[DB], ST/731/2008-CU[DB], ST/732/2008-CU[DB], ST/733/2008-CU[DB], ST/734/2008-CU[DB], ST/735/2008-CU[DB], ST/736/2008-CU[DB], ST/737/2008-CU[DB], ST/738/2008-CU[DB]

Dated: 20/09/2012

Assistant Registrar
C.E.S.T.A.T. New Delhi
To,
C.C.E. LUDHIANA
Central Excise House, 'F' Block, rishi
Nagar, Ludhiana 141001 (Punjab)

C.C.E. LUDHIANA

(Appellant)

VS

PRUTHI INTERNATIONAL ,

(Respondent)

I am directed to transmit herewith a certified copy of Final Order No. ST/A/ST/A/587-596/2012/2012-CU[DB] dated 07/09/2012 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

PRUTHI INTERNATIONAL ,
AZAD NAGAR, BHADERKE ROAD,
LUDHIANA.

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

Mr. Vikrant Kackaria, Adv
C/O Respondent

3. C.D.R

4. Bar Association, CESTAT, New Delhi

5. Director Publications, Customs, Excise. I.P. Estate, New Delhi

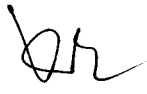
6. M/s Centax Publications Pvt. Ltd., 1512-B, Bhishm Pitamah Marg, Opp. ICICI Bank of Defence Colony, New Delhi-3

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. 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

15. **GREATWAY PVT. LTD.**
G.T.ROAD, LUDHIANA.
16. **EVELINE INTERNATIONAL,**
DHANDARI KALAN, G.T.ROAD,
LUDHIANA.
17. **HINDOK EXPORTS,**
865, INDL. AREA-A, LUDHIANA.
18. **RAGHAV WOOLLEN MILLS.,**
H.B14, PHASE-VI, FOCAL POINT,
LUDHIANA.
19. **JVR FORGINGS.,**
INDL. AREA-C, SUA ROAD,
LUDHIANA.
20. **VALLABH FABRICS LTD.**
VILL.GEHLEWAL, RAHON ROAD,
LUDHIANA.
21. **YOUNGMAN WOOLEN MILLS PVT.**
LTD.,
VILL-SEERA, LUDHIANA.
22. **BHOGAL EXPORTS.,**
G.T.ROAD, LUDHIANA.
23. **NAHAR INDUSTRIAL**
ENTERPRISES LTD.,
PHASE-VIII, FOCAL POINT,
LUDHIANA.

**IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL
West Block No. 2, R.K. Puram, New Delhi – 110 066.**

Date of Hearing : 7.9.2012

Service Tax Appeal No. 729-738 of 2008

(Arising out of Order-in-Appeal No.203-218/CE/Ldh/2008 dated 30.7.2008 passed by the Commissioner, Central Excise, Ludhiana)

CCE, Ludhiana

Appellant/Applicant

Vs.

M/s Greatway Pvt. Ltd.
M/s Eveline International
M/s Hindok Exports
M/s Raghav Woollen Mills
M/s JVR Forgings
M/s Vallabh Fabrics Ltd.
M/s Youngman Woolen Mills Pvt. Ltd.
M/s Bhogal Exports
M/s Nahar Industrial Enterprises Ltd.
M/s Pruthi International

Respondents

Appearance

Appeared for Appellant : Shri Govind Dixit, D.R.

Appeared for Respondent : Shri Vikrant Kackaria, Advocate

CORAM: HON'BLE SHRI D.N. PANDA JUDICIAL MEMBER
HON'BLE SHRI MATHEW JOHN, TECHNICAL MEMBER

Final Order No. S.T/A/527-596/12-Cus dated.....

Per D.N. Panda :

The issue of levy of tax before 18.4.2006 for service received from abroad is no more in res integra in view of the Apex Court's judgment in

the case of **Union of India Vs. Indian National Shipowners Association** – 2010 (17) STR J57(SC) affirming the decision of the Hon'ble High Court of Bombay in the case of **Indian National Shipowners Association Vs. Union of India** – 2009 (13) STR 235 (Bom.). It also came to our notice that in view of the judgement of the Apex Court vide Circular No. 276/8/2009-CX. 8A dated 26.9.2011 CBE&C has also clarified the position. Consequently all the appeals of Revenue are dismissed for no liability of the respondents before aforesaid cut off date.

(Dictated & pronounced in open Court)

(D.N. Panda)
Judicial Member

(Mathew John)
Technical Member

RM