

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/615/2012
Appeal No. : ST/291/2012-CU[DB]

Dated: 05/10/2012

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

STATE BANK OF PATIALA,
(VIDHAN SABHA MARG), BALANCE
SHEET DEPTT., 3RD FLOOR, HEAD
OFFICE, THE MALL, PATIALA.

STATE BANK OF PATIALA,

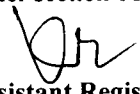
(Appellant)

VS

C.C.E. LUCKNOW

(Respondent)

I am directed to transmit herewith a certified copy of Final Order No. ST/A/614/2012-CU[DB] ,
Stay/MISC Order No. ST/SO/1051/2012 and dated 25/09/2012 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

C.C.E. LUCKNOW

7-A, Ashok Marg, Lucknow.

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

A.K.BATRA & ASSOCIATES
A-36, 1st Floor,
Rajouri Garden, Ring Road,
New Delhi,
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

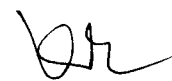
10. LAWCRUX Advisors Pvt. Ltd., LAW House, 1-8, Sector-10, Faridabad 121003 (Haryana)

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

Date of Hearing : **25.9.2012**

**Service Tax Stay No. 615 of 2012 in Service Tax Appeal No.
291 of 2012**

(Arising out of Order-in-Appeal No. 377-ST/LKO/2011 dated 21.11.2011 passed by the Commissioner (Appeals), Customs, Central Excise & Service Tax, Lucknow)

M/s State Bank of Patiala

Appellant/Applicant

Vs.

CCE, Lucknow

Respondent

Appearance

Appeared for Appellant : Shri Vaibhav Jain, Advocate

Appeared for Respondent : Shri N. Pathak, D.R.

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

Stay Order No. ST/S/1051/12-Cus dated.....
Final order No. ST/A/614/12-Cus

Per D.N. Panda :

It is confirmed by Id. D.R. that this appellant has sought registration. Representative for appellant says that the present appeal relates to 16.6.2005 to 28.8.2006 and registration has been

obtained on 28.8.2006. According to him, since registration has been obtained there may not be difficulty in future. Considering the practical difficulties of the past, this Tribunal has been allowing the appellant to avail the Cenvat credit, ⁶On such order he cites in the case of M/s State Bank of Patiala Vs. CCE vide Final Order No. ST/A/296-309/12 and Stay Order No. ST/S/364-377/12.

2. Following consistency and also considering the aforesaid averments stay application is disposed and appeal is allowed.

(Dictated & pronounced in open Court)

(D.N. Panda)
Judicial Member

(Mathew John)
Technical Member

RM