

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

Dated: 20/12/2012

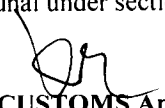
To

Appellant as per address in table below

Respondent as per address in table below

**Final Order No. ST/A/746/2012-CU[DB], Stay/MISC Order No. ST/SO/1343/2012 and
dated 13/12/2012**

I am directed to transmit herewith a certified copy of order passed by the Tribunal under section 01(5) of the Finance Act, 1994 relating to Service Tax Act, 1994.


Asstt. Registrar(CUSTOMS Appeal Branch)

Application	Appeal	Name and Address of Appellant
1	ST/Stay/4541/2012 ST/3574/2012	Swastika Investmart Ltd 48, Jaora Compound, Myh Road, INDORE, MP

	Name and Address of Respondent
2	C.C.E. & S.T.-Indore P.B.NO.10...MANIK BAGH ROAD, MANIK BAGH PALACE, INDORE, MADHYA PRADESH 452001

Copy To

3 Advocate(s) / Consultant(s):

Abhishek Jaju, Advocate
F-78, FF, LAJPAT NAGAR-II,
NEW DELHI,
DELHI
110024

4 Bar Association, CESTAT, Delhi

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

6 M/s Centax Publications Pvt. Ltd., 1512-B, Bhishm Pitamah Marg, 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

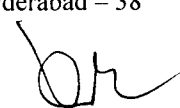
9 Easy Service Tax Online Dot Com Pvt. Ltd., 407A, Iscon Mall, Satellite Road, Ahmedabad-15

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

11 TaxIndiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070

12 Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Hyderabad - 38

13 C.D.R. 14 Office Copy 15 Guard File


Asstt. Registrar(CUSTOMS Appeal Branch)

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

COURT NO. II

**ST/Stay/4541/2012 in &
Service Tax appeal No. 3574/2012-CU[DB]**

[Arising out of Order-in-Appeal No. IND/CEX/000/APP/246/12 dated 8.8.2012 passed by the Commissioner of Customs, Central Excise & Service Tax (Appeals), Indore]

Date of Hearing/decision: 13th December, 2012

M/s. Swastika Investment Ltd.,

Appellant

Vs.

C.C, CE & ST, Indore

Respondent

Present for the Assessee : Shri Abhisek Jaju, Advocate
Present for the Respondent : Shri Amresh Jain, D.R.

**Coram: Hon'ble Shri D.N. Panda, Judicial Member
Hon'ble Shri Sahab Singh, Technical Member**

FINAL ORDER NO. ST/A/746/12-cur.

Stay order No. ST/S/1343/12-cur.

Per D.N. Panda

Learned Counsel says that the case of the appellant shall be governed by judgement of High Court of Karnataka in the case of CCE, Bangalore-I vs. Ecof Industries Pvt. Ltd., reported in 2012 (26) STR 100 (Kar.). To this proposition, Revenue says let the matter be re-tested by learned Adjudicating Authority in the light of the said judgement.

2. In view of the above, dispensing with requirement of pre-deposit, matter is remanded to the concerned Adjudicating Authority to test the issue on merit following the law laid

down by the Hon'ble High Court of Karnataka in the case of Ecof Industries Pvt. Ltd. (supra). In the result, both stay application and appeal are disposed.

(Dictated & pronounced in the Open Court)

(D.N. PANDA)
JUDICIAL MEMBER

(SAHAB SINGH)
TECHNICAL MEMBER

RK