

**Dimensional Stones Vs. Cce**

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**SooperKanoon Citation :** [sooperkanoon.com/45904](http://sooperkanoon.com/45904)

**Court :** Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

**Decided On :** Jul-26-2007

**Reported in :** (2008)12STJ218CESTATNew(Delhi)

**Judge :** N T C.N.B., P Das

**Appellant :** Dimensional Stones

**Respondent :** Cce

**Judgement :**

2. The service tax demand is for the period from January, 2005 to March, 2006. The contention of the appellant is that since the service was rendered abroad, no tax is payable, certainly not before 18.4.2006, when Section 66A was inserted. It is also being pointed out that this was the view of the Decision Bench of this Tribunal in the case of Foster Wheeler Energy Ltd. v. CCE, Vadodara 2007-TIOL-785-CESTAT-Ahmedabad.

3. The learned SDR, refers to the Stay Order of the Tribunal in the case of Anant Spinning Mills (Stay Order No. 249/07-ST) wherein a contrary view was taken.

4. A final order has to be followed in preference to stay order. That apart, if there is a difference of opinion before Benches, it is appropriate to grant stay pending resolution of the difference of opinion.

5. In view of the above, the stay application is allowed following the order of the Tribunal in the case of Foster wheely (Sic)

