FAX : 011-26108426

REGISTERED / AD

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

Dated: **11/12/2015**

To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. **ST/A/53779/2015-CU[DB]** dated **11/09/2015**

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/799/2009	**BANK OF RAJASTHAN LTD** Branch Baran, distt- Baran, Rajasthan.
		Name and Address of Respondent
2		-C.C.E. JAIPUR I N.C.R.Building, Statue Circle, "C" Scheme, jaipur 302005.

Copy To

3Advocate(s) / Consultant(s):

4 Additional Party's Name & Address :

5 Bar Association, CESTAT, Delhi

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

7 M/s Centax Publications Pvt. Ltd., 1512-B, Bhishm Pitamah Marg, New Delhi-3

8 Company Law Institute of India Pvt. Ltd., No.2 (old no.36), Vaithyaram Street, T. Nagar, Chennai-17

9 Taxmann Allied Service Pvt. Ltd., 59/32, New Rohtak Road, New Delhi-110005

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

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

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

13 Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Hyderabad – 38

14 The ICFAI society, 52, Nagarjuna Hill,Punjagutta Hyderabad.-500082

15 C.D.R. **16** Office Copy **17** Guard File

Asstt. 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 11.09.2015

For Approval & Signature :

Hon'ble Hon'ble Justice G. Raghuram, President
Hon'ble Mr. R.K. Singh, Member (Technical)

1.	Whether Press Reporter may be allowed to see the Order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982?	No
2.	Whether it would be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	Yes
3.	Whether Lordships wish to see the fair copy of the order?	Seen
4.	Whether order is to be circulated to the Department Authorities?	Yes

Appeal No.ST/799/2009-CU[DB]
[Arising out of Order-in-Appeal No.54 (DK)ST/JPR-I/2009 dated 24.07.2009 passed by the C.C.E.(Appeals), Jaipur-I]

Bank of Rajasthan Ltd. Appellant

Vs.

C.C.E., Jaipur-I Respondent

<u>Appearance</u>
None - for the appellant

Mr. Ranjan Khanna, DR - for the respondent

CORAM: Hon'ble Justice G. Raghuram, President
Hon'ble Mr. R.K. Singh, Member (Technical)

Final Order No. 53779/2015, dated 11.09.2015

Per Mr. R.K. Singh :

Appeal has been filed against Order-in-Appeal dated 24.07.2009, which upheld Order-in-Original dated 26.03.2009, in terms of which service tax demand of Rs.31,967/- was confirmed along with interest and penalties on the ground that the appellant has not paid in the said amount of service tax as was discovered during the scrutiny of ST-3 returns.

2. When the case was called, nobody appeared on behalf of the appellant nor was any adjournment request received and therefore we proceed to decide the appeal on merit.

3. We find that the Commissioner (Appeals) in the impugned order has observed as under:-

> *"7. I have carefully gone through the case records, grounds of appeal and submissions made by the appellant. The main issue involved in this appeal is whether there is short payment of service tax of Rs.31,967/- by the appellant during the period October 06 to March 07. In this regard appellant has pleaded that they have paid the said amount from Cenvat account but due to clerical mistake the same was not shown in the ST-3 return. I find that the appellant had neither produced any evidence before the adjudicating nor at the appellant stage which could confirm that the*

> *amount of Rs.31,967/- was paid by them from Cenvat account. Therefore, in absence of any evidence of payment of service tax of Rs.31,967/-, I have no option but to uphold the view taken by the adjudicating authority."*

We do not find any infirmity in the observations of the Commissioner (Appeals). Even at the level of CESTAT, the appellant has not produced any evidence to show that it was a clerical mistake in ST-3 return.

4. In the light of the aforesaid discussion, the appeal is dismissed.

(Justice G. Raghuram)
President

(R.K. Singh)
Member (Technical)

SSK