



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

Dated: 17/06/2015

To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. ST/A/51758/2015-CU[DB] dated 12/05/2015

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.

[Signature]
Asstt. Registrar(CUSTOMS Appeal Branch)

Application	Appeal	Name and Address of Appellant
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1	ST/Stay/51712/2014 ST/51416/2014	Onkar Lal Saini Super Bazar, Jaisinghpura Khor, Ramgarh Road, JAIPUR, RAJASTHAN.
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Name and Address of Respondent

2	C.C.E. & S.T.-Jaipur-i NCR BUILDING, STATUE CIRCLE, C-SCHEME, JAIPUR, RAJASTHAN-302005
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Copy To

3 Advocate(s) / Consultant(s):

Bipin Garg & Co.
702, Vindhyachal Kaushambi,
Ghaziabad,
Uttar Pradesh
201012

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

[Signature]
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 11.05.2015

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

Application No.ST/STAY/51712/2014-CU[DB]

Appeal No.ST/51416/2014-CU[DB]

[Arising out of Order-in-Appeal No.154(VC)ST/JPR-I/2013, dated 24.10.2013 passed by the C.C.E.&S.T., Jaipur-I]

Shri Onkar Lal Saini

Appellant

Vs.

C.C.E.&S.T., Jaipur-I

Respondent

Appearance

Shri Bipin Garg, Advocate

- for the appellant

Shri BB Sharma, DR

- for the respondent

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

Final Order No. 51758/2015, dated 11.05.2015



Per Mr. R.K. Singh:

Stay Application along with Appeal has been filed against Order-in-Appeal dated 24.10.2013 which upheld the service demand of Rs.20,57,459/- (along with interest and penalties) for the period 2005-06 to 2008-09 under "Construction of Complex" service on the ground that the appellant had constructed houses in a housing complex for Rajasthan Housing Board. It is contended by the appellant that it built individual houses and therefore did not fall under the category of "Construction of Complex" service as per the judgement of CESTAT in the case of **Marco Marvel Projects Ltd. Vs. CST, Chennai [2008 (12) STR 603 (Tri.-Chennai)]**. The Id. Departmental Representative acknowledged that the said judgement of CESTAT covers the issue.

2. As the issue is squarely covered in favour of the appellant by CESTAT judgment in the case of *Marco Marvel Projects Ltd. (supra)*, we waive the requirement of pre-deposit and allow the appeal.



(Justice G. Raghuram)
President



(R.K. Singh)
Member (Technical)