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: **22/05/2014**

To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. **ST/A/52218/2014-CU[DB]** dated **13/05/2014**

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/60019/2013	ST/59385/2013	**Proactive Advertising Inc** F-68,2nd Floor,east Of Kailash EAST OF KAILASH NEW DELHI
			Name and Address of Respondent
1		ST/59385/2013	**Commissioner of Service Tax-Service Tax - Delhi** MG MARG... IP ESTATE, 17-B... IAEA HOUSE...I P ESTATE, DELHI-110002

Other Appellants and Respondents as per Annexure

Copy To

3 Advocate(s) / Consultant(s):

Ms. Vibha Narang, Adcocate
M/s Le Taxol Associates,
G-262, Sec-03, Vishwas Park,
Dwarka, New Delhi-110 001

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)

IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL, NEW DELHI, PRINCIPAL BENCH NEW DELHI

Date of Hearing/Decision:13.05.2014.

For approval and signature:

Hon'ble Smt. Archana Wadhwa, Member (Judicial)
Hon'ble Mr. Rakesh Kumar, Member (Technical)

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

Service Tax Stay No.60019 of 2013 in Appeal No.ST/59385 of 2013

(Arising out of Order No.168/S.Tax/D-II/2010 dated 3.5.2010 passed by the Commissioner of Central Excise (Appeals), New Delhi)

M/s.Proactive Advertising Inc. Appellant

Vs.

CST, New Delhi Respondent

Appearance: Rep. by Shri Vibha Narang, Advocate for the appellant.
Rep. by Shri Jayant Sahay, DR for the respondent.

CORAM: Hon'ble Smt. Archana Wadhwa, Member (Judicial)
Hon'ble Shri Rakesh Kumar, Member (Technical)

Final Order No.......52218./Dated:13.05.2014

Per Archana Wadhwa:

Service tax of Rs.1,33,418/- stands confirmed against the applicant on the ground that in the returns ~~written submission~~ filed with the Revenue, they have shown the value of the services much on the higher side. The appellant has explained that inadvertently instead of mentioning the commission value, which is the basis for charging of service tax, they mentioned the full value. It is undisputed that the service tax stands paid on the commission value.

2. By appreciating the above, we dispense with the condition of pre-deposit of service tax as also penalty. The stay petition is allowed in above terms.

3. Inasmuch as the issue relates to the actual verification, we deem it fit to set aside the impugned order and remand the matter to the Original Adjudicating Authority for appreciating the above contention after verification of the records. The stay petition as also appeal get disposed of in above terms.

16/5/14
(Archana Wadhwa)
Member (Judicial)

16/5/14
(Rakesh Kumar)
Member (Technical)

Ckp.