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: 11/06/2015

To

Appellant as per address in table below
Respondent as per address in table below

Final Order No. **ST/A/51818-51855/2015-CU[DB]** dated **09/06/2015**

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/56/2012	**MT. PARAMJIT KAUR AMOLE /O SH. GURCHARANJIT INGH AMOLE** HOUSE NO.1, LOHARKA ROAD, AMRITSAR.
2	ST/86/2012	**RITU RASTOGI, PROPRIETOR OF** M/S QUEST CORPORATION, 125-A, 2ND FLOOR, SHAHPUR JAT, NR. ASIAN GAMES VILLAGE, NEW DELHI.
3	ST/126/2012	**RITU RASTOGI, PROPRIETOR, OF** M/S QUEST CORPORATION, 125A, 2ND FLOOR, SHAHPUR JAT, NR. ASIAN GAMES VILLAGE, NEW DELHI.
4	ST/138/2009	**MR. CHARANJEET SINGH KHANUJA,** 22, PRATAP NAGAR, MANIK BAGH ROAD, INDORE.

PTO

ST/139/2009 **MR. BIJU JOHN,**
165-D, NYAY NAGAR,
SUKHLIYA, INDORE.

6 ST/257/2011 **WARAICH MARKETING,**
(THROUGH ITS PROPRIETOR,
MR. SURJIT SINGH
WARAICH) C/O DAILY
NEEDS NEAR KHALSA
COLLEGE, G.T. ROAD,
AMRITSAR.

7 ST/259/2011 **SANDHU MARKETING,**
(THROUGH MR, M.P.
SANDHU) C/O DAILY NEEDS
PROPRIETOR NEAR KHALSA
COLLEGE, G.T.ROAD,
AMRITSAR. (PB)

8 ST/406/2010 **SH. VARINDER DHIMAN S/O**
MR. HARNAM SINGH,
R/O H.NO. 6, NEW GOBIND
NAGAR, NEAR GUJJA PEER
INDUSTRIAL AREA,
JALANDHAR (PUNJAB)

9 ST/433/2011 **RASHMI PACHNANDA**
PROPRIETOR,
M/S FOCUSSED VISION 1103,
ROYAL RETREAT 1,
CHARMSWOOD VILLAGE,
EROS GARDEN, SURAJKUND
ROAD, FARIDABAD.

P.T.O

10	ST/473/2011	**SMT. MANJIT KAUR & SH. AMARJIT SINGH,** S/O SH. GURBACHAN SING, q NO. D-4, FIRST FLOOR, STAFF COLONY, GOVT. POLYTECHNIC COLLEGE FOR GIRLS, LADOWALI ROAD, JALANDHAR.
11	ST/502/2011	**SHUDDHATM PRAKASH BHARILL PROPRIETOR,** M/S SHUDDHATM PRAKASH BHARILL F-23, C-123, NARAIN TOWER, MANGAL MARG, BAPU NAGAR JAIPUR (RAJASTHAN)
12	ST/522/2010	**SH. ASHOK KUMAR ARORA S/O SH HANS RAJ,** R/O HOUSE NO. 124, GURJAIPAL NAGAR, JALANDHAR (PUNJAB)
13	ST/523/2010	**SH. PARDEEP KUMAR S/O SH RAM LAL,** R/O HOUSE NO. 63, FIRST FLOOR, GURU GOBIND SINGH AVENUE, CHOGETTI, JALANDHAR (PUNJAB)
14	ST/524/2010	**SH. SARABJIT SINGH S/O SH MOHAN SINGH,** R/O C-7, SILVER OAK APARTMENTS, JALANDHAR (PUNJAB)

P.T.O

15 ST/525/2010 **SH. MANJIT PAL SINGH S/O SH BHAKSHISH SINGH,**
R/O HOUSE NO. 850, URBAN ESTATE PHASE-II, JALANDHAR (PUNJAB)

16 ~~ST/Stay/~~1113/2011 ST/580/2011 **ATUL SONDHI PROPRIETOR,**
M/S ATUL & ANJALI SONDHI, 67, ADARSH NAGAR, NARMADA ROAD, JABALPUR, (M.P.)

17 ~~ST/Stay/1557/2012~~ ST/645/2012 **Ms Kavita Sukhija Proprietor Of**
M/s Sukhija Kavita & Sunil, 19, United India Apartments, Mayur Vihar, Phase-i Extn. Near Samachar Apartments, New Delhi-110091

18 ST/851/2012 **Commissioner of CUSTOMS(PREVENTIVE)-Lucknow**
HALL NO.3... 5TH FLOOR, KENDRIYA BHAWAN...SECTOR-H, ALIGANJ, LUCKNOW, UTTAR PRADESH

19 ST/852/2012 **Commissioner of CUSTOMS(PREVENTIVE)-Lucknow**
HALL NO.3... 5TH FLOOR, KENDRIYA BHAWAN...SECTOR-H, ALIGANJ,LUCKNOW, UTTAR PRADESH

P.T.O

20 ST/853/2012 **Commissioner of CUSTOMS(PREVENTIVE)-Lucknow**
HALL NO.3... 5TH FLOOR,
KENDRIYA
BHAWAN...SECTOR-H,
ALIGANJ,
LUCKNOW,
UTTAR PRADESH

21 ST/854/2012 **Commissioner of CUSTOMS(PREVENTIVE)-Lucknow**
HALL NO.3... 5TH FLOOR,
KENDRIYA
BHAWAN...SECTOR-H,
ALIGANJ,
LUCKNOW,
UTTAR PRADESH

22 ST/CROSS/3658/2012 ST/863/2012 **Commissioner of CUSTOMS(PREVENTIVE)-Lucknow**
HALL NO.3... 5TH FLOOR,
KENDRIYA
BHAWAN...SECTOR-H,
ALIGANJ,
LUCKNOW,
UTTAR PRADESH

23 ST/864/2012 **Commissioner of CUSTOMS(PREVENTIVE)-Lucknow**
HALL NO.3... 5TH FLOOR,
KENDRIYA
BHAWAN...SECTOR-H,
ALIGANJ,
LUCKNOW,
UTTAR PRADESH

P.T.O

24 ST/865/2012 **Commissioner of CUSTOMS(PREVENTIVE)-Lucknow**
HALL NO.3... 5TH FLOOR,
KENDRIYA
BHAWAN...SECTOR-H,
ALIGANJ,
LUCKNOW,
UTTAR PRADESH

25 ST/866/2012 **Commissioner of CUSTOMS(PREVENTIVE)-Lucknow**
HALL NO.3... 5TH FLOOR,
KENDRIYA
BHAWAN...SECTOR-H,
ALIGANJ,
LUCKNOW,
UTTAR PRADESH

26 ST/867/2012 **Commissioner of CUSTOMS(PREVENTIVE)-Lucknow**
HALL NO.3... 5TH FLOOR,
KENDRIYA
BHAWAN...SECTOR-H,
ALIGANJ,
LUCKNOW,
UTTAR PRADESH

27 ST/868/2012 **Commissioner of CUSTOMS(PREVENTIVE)-Lucknow**
HALL NO.3... 5TH FLOOR,
KENDRIYA
BHAWAN...SECTOR-H,
ALIGANJ,LUCKNOW,
UTTAR PRADESH

P.T.O

28 ST/869/2012 **Commissioner of CUSTOMS(PREVENTIVE)-Lucknow**
HALL NO.3... 5TH FLOOR,
KENDRIYA
BHAWAN...SECTOR-H,
ALIGANJ,
LUCKNOW,
UTTAR PRADESH

29 ST/870/2012 **Commissioner of CUSTOMS(PREVENTIVE)-Lucknow**
HALL NO.3... 5TH FLOOR,
KENDRIYA
BHAWAN...SECTOR-H,
ALIGANJ,
LUCKNOW,
UTTAR PRADESH

30 ST/878/2012 **Commissioner of CUSTOMS(PREVENTIVE)-Lucknow**
HALL NO.3... 5TH FLOOR,
KENDRIYA
BHAWAN...SECTOR-H,
ALIGANJ,
LUCKNOW,
UTTAR PRADESH

31 ST/Stay/2365/2011 ST/1123/2011 **SMT. PARAMJIT KAUR AMOLE W/O**
SHRI GURCHARANJIT
SINGH AMOLE, HOUSE
NO.1, LOHARKA ROAD,
AMRITSAR.

P.T.O

32 ST/~~Stay/2889/2011~~ ST/1383/2011 **SH. RAJVEER SINGH,**
A-37, VAIDEHI NAGAR,
SAHEBGANJ, FAIZABAD.
(U.P.)

33 ~~ST/Stay/2359/2012~~ ST/1723/2012 **Smt Sangeet**
211, G F Suryodaya Apartments,
Mig Flat, Sector 12, Pocket-8,
Dwarka, Near Sector 12 Metro
Station, N Delhi.

34 ~~ST/Stay/2360/2012~~ ST/1724/2012 **Deepak Batish**
House No C-356,sarita Vihar, N
Delhi.

35 ~~ST/Stay/3736/2011~~ ST/1781/2011 **SH. SHEKHAR CHOUDHARY PROPRIETOR OF**
M/S CHAUDHARY
SHEKHAR & MADHVI,
HOUSE NO. 69,
PANCHSHEEL ENCLAVE,
JLN MARG, JAIPUR (RAJ.)

36 ~~ST/Stay/3767/2011~~ ST/1802/2011 **NITESH DIXIT**
Deopuri Bhawan, Sanjay Gandhi
Puram, Faizabad Road,
Lucknow.

37 ~~ST/Stay/3062/2012~~ ST/2337/2012 **Mr Sanjiv Gandhi Proprietor Of**
M/s Gandhi, Sanjiv & Meena,
B-2/130 Safdaerjung Enclave,
New Delhi-110029

P.T.O

38 ST/~~Stay/3538/2012~~, ST/2810/2012 ST/~~MISC/57927/2013~~

Rajan Sachdev & Malani
185,sfs Apartments, Hauz Khas, Aurbindo Marg, Opp. Hotal Sartaj, New Delhi-110016

Name and Address of Respondent

39 Pramila Singh
6/323, Vineet Khand, Gomti Nagar, Lucknow.,,

,

40 Sneh Lata
H No 5/73, Viram Khand, Gomti Nagar, Lucknow.,,

,

41 Sunita Singh
3/167,vikas Nagar, Lucknow.,,

,

42 Ajeet Singh
H No 18/19, Ground Floor, Sector 18, Indira Nagar, Lucknow.,,

,

43 Shri Krishna Murari
6/126, Vipul Khand, Gomti Nagar, Lucknow.,,

44 Shailendra Srivastava
Renuka Kunj, 242, Vijay Nagar, Kanpur Road, Lucknow.,,

45 Nandita Pandit
C/o Shri K.c. Mishra, B-12, Goel Flats, 121/1, Faizabad Road, Lucknow.,,

P.T.O

,

46 Suchi Naithani
218, Uphaar Special, Eldeco
Udyan-ii, Raibareli Road,
Lucknow.,,

,

47 Saurabh Saxena
M-ii, C-80, Sec-c, Jankipuram,
Sitapur Road Yojna Near Cms,
Lucknow.,,

,

48 Vandana Nigam
C/o Shri R.k. Sinha, House No.
12/201, Deepak Apartments,
Sahara Estates, Jankipuram,
Lucknow.,,

,

49 Prem Lata Singh
W/o Shri Jai Singh, D-18/3,
Paper Mill Colony, Nishat Ganj,
Lucknow.,,

,

50 Sharmila Gupta
B-61, South City, Raibareli Road,
Lucknow.,,

,

51 Tarun Prasad
Flat No. 304-a, 3rd Floor, Vikas
Apartments, Gh-1/4, Sec-6, Vikas
Nagar, Lucknow.,,

,

52 -C.C.E. LUDHIANA
Central Excise House, F - Block,
Rishi Nagar, Ludhiana 141001
(Punjab)

P.T.O

-

53 -C.S.T. DELHI
17-B, I.P. Estate, IAEA House,
New Delhi.

-

54 C.S.T.-Delhi
17-B, I.A.E.A.House,M.G.Road,
I.P.Estate,
New Delhi,
Delhi-110002

55 C.S.T.-Service Tax - Delhi
MG MARG... IP ESTATE,17-
B... IAEA HOUSE...I P
ESTATE,

DELHI-110002

56 C.S.T.-Service Tax - Delhi
MG MARG... IP ESTATE,17-
B... IAEA HOUSE...I P
ESTATE,

DELHI-110002

57 C.S.T.-Delhi
17-B, I.A.E.A.House,M.G.Road,
I.P.Estate,
New Delhi,
Delhi-110002

58 -C.C.E. LUDHIANA
Central Excise House, F - Block,
Rishi Nagar, Ludhiana 141001
(Punjab)

59 C.S.T.-Delhi
17-B, I.A.E.A.House,M.G.Road,
I.P.Estate,
New Delhi,
Delhi-110002

60 -C.C.E. INDORE
Manik Bagh Palace, Post Box
No. 10, Indore 452001 (M.P.)

P.T.O

-

61 -C.C.E. INDORE
Manik Bagh Palace, Post Box
No. 10, Indore 452001 (M.P.)

-

62 -C.C.E Allahabad
38,M.G.Marg, civil Lines,
Allahabad

-

63 -C.C.E. JAIPUR I
N.C.R.Building, Statue Circle,
"C" Scheme, jaipur 302005.

-

64 -C.C.E. LUCKNOW
7-A, Ashok Marg, Lucknow.

-

65 -C.C.E. LUDHIANA
Central Excise House, F - Block,
Rishi Nagar, Ludhiana 141001
(Punjab)

-

66 -C.C.E. LUDHIANA
Central Excise House, F - Block,
Rishi Nagar, Ludhiana 141001
(Punjab)

-

67 -C.S.T. DELHI
17-B, I.P. Estate, IAEA House,
New Delhi.

-

68 -C.C.E. CHANDIGARH
C.R. Building, Plot No. 19,
Sector 17-C, Chandigarh 160017

P.T.O

-

69 -C.C.E. JAIPUR I
N.C.R.Building, Statue Circle,
"C" Scheme, jaipur 302005.

-

70 -C.C.E Bhopal
Hoshangabad Road, 48,
Administrative Area, Area Hills,
Bhopal (M.P.) 462011

-

71 -C.C.E. CHANDIGARH
C.R. Building, Plot No. 19,
Sector 17-C, Chandigarh 160017

-

72 -C.C.E. CHANDIGARH
C.R. Building, Plot No. 19,
Sector 17-C, Chandigarh 160017

-

73 -C.C.E. CHANDIGARH
C.R. Building, Plot No. 19,
Sector 17-C, Chandigarh 160017

-

74 -C.C.E. CHANDIGARH
C.R. Building, Plot No. 19,
Sector 17-C, Chandigarh 160017

-

75 -C.C.E. CHANDIGARH
C.R. Building, Plot No. 19,
Sector 17-C, Chandigarh 160017

-

76 -C.S.T. DELHI
17-B, I.P. Estate, IAEA House,
New Delhi.

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P.T.O

Other Appellants and Respondents as per Annexure

Copy To

77 Advocate(s) / Consultant(s):

Kapil Kher
F-256, New Rajinder Nagar,
New Delhi,
Delhi
110060

78 **Sunil Kumar Jain (C.A)**
18-PARASDHAM BEHIND
GIRDHAR NAGAR,
INDORE,
MADHYA PRADESH

79 **Sh.J.K. Mittal & Company**
Adocate & Legal Consultants
A-15, 3rd Floor, Priyadarshini
Vihar
, Delhi-110 092

80 **Sh. Abhisek Jaju, Advocate,**
472, Delhi Apartments, Plot No.15-
C,
Sector-22 Dwarka,
New Delhi-110077

81 **Vinit Kumar Singh CA**
Narain Nagar, Sector-11
Indira Nagar,
Lucknow-226016

82 **Dharmendra Srivastava &**
Associates, C.A
13/392(I) CIVIL LINES,
KANPUR,
UTTAR PRADESH

83 **Shri.Sidhant Jain, Advocate**

P.T.O

84 **Shri. Nitesh Garg, Advocate**

85 **Shri.Kamal Gupta, Advocate**

86 Additional Party's Name & Address :

87 Bar Association, CESTAT, Delhi

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

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

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

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

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

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

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

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

96 C.D.R. **97** Office Copy **98** 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:23.01.2015
Date of decision: 9/06/2015

Service Tax Appeals Nos.138, 139/2009, 406/2010, 522 to 525/2010,257, 259, 433, 473, 502, 580, 1123, 1383, 1781, 1802/2011, 56, 86, 126, 645/2012 & Appeals Nos.ST/1723, 1724, 2337 and 2810/2012

[Arising out of Order-in-Appeal No.IND-I/143/2008 dated 19.08.2008 **(Appeal no.ST/138/2009)**, Order-in-Appeal No.IND-I/142/2008 dated 20.08.2008 **(Appeal no.ST/139/2009)**, Order-in-appeal no.2008-213/CE/LDH/2009 dated 15.10.2009 **(Appeal no.ST/406/2010)**, Order-in-Appeal No.2008-213/CE/LDH/2009 dated 15.10.2009 **(Appeals no.ST/522 to 525/2010)**, Order-in-Appeal No.217/CE/Appl./LDH/2009 dated 27.09.2010 **(Appeal No.ST/257/2011)**, Order-in-Appeal No.25/ST/Appl./Jal./09 dated 4.3.2009 **(Appeal No.ST/259/2011)**, Order-in-Appeal No.13/ST/Appl./DCH/V/2010 dated 15.11.2010 **(Appeal No.ST/433/2011)**, Order-in-Appeal No.301/CE/APPL/LDH/2010 dated 30.11.2010 **(Appeal No.ST/473/2011)**, Order-in-Appeal No.440(DKU)ST/JPR-I/2010 dated 21.12.2010 **(Appeal No.ST/502/2011)**, Order-in-Appeal No.05/BPL/2011 dated 10.01.2011 **(Appeal No.ST/580/2011)**, Order-in-Appeal No.38/CE/Stay/LDH/2010 dated 30.11.2010 **(Appeal No.ST/1123/2011)**, Order-in-Appeal No.70/ST/AU/2011 dated 13.06.2011 **(Appeal No.ST/1383/2011)**, Order-in-Appeal No.272(DKV)ST/JPR-I/2011 dated 17.06/2011 **(Appeal No.1781/2010)**, Order-in-Appeal No.233-CE/LKO/2011 dated 15.09.2011 **(Appeal no.E/1802/2011)**, Order-in-Appeal No.283/CE/LDH/10 dated 26.08.2011 **(Appeal No.ST/56/2012)**, common Order-in-Appeal No.261 & 262/S.Tax/D-II/2011 dated 26.07.2011 **(Appeal Nos.ST/86 & 126/2012)**, Order-in-Appeal No. 66/S.Tax/D-II/2012 dated 1.3.2012 **(Appeal No.ST/ST/645/2012)** and Order-in-Appeal No.79/S.Tax/D-II/2012 dated 2.4.2012 **(Appeal No.ST/1723/2012)**, Order-in-Appeal No.122/S.Tax/D-II/2012 dated 1.3.2012 **(Appeal No.ST/1724/2012)**, Order-in-Appeal No.141/S.Tax/D-II/ dated 17.07.2012 **(Appeal no.ST/2337/2012)** and Order-in-Appeal No.143/ST/D-II/2012 dated 18.07.2012 **(Appeal No.ST/2810/2012)**, all passed by the Commissioner of Customs & Central Excise (Appeals), Indore, Lucknow, Jaipur, Ludhiana)

Mr.Charanjeet Singh Khanuja ...Appellants
Mr. Biju John
Varinder Dhiman S/o Mr. Harnam Singh
Ashok Kumar Arora, S/o Shri Hans Raj
Pradeep Kumar So Shri Ram Lal
Sarabjit Singh S/o Shri Monhan Singh
Manjit Pal Singh S/0 Shri Bhakshish Singh
Waraich Marketing
Sandhu Marketing

Rashmi Pachnanda, Proprietor
Smt. Manjit Kaur & Amarjit Singh
Shuddhatam Prakash Bharill, Proprietor
Atul Sondhi, Proprietor
Smt. Paramjit Kaur Amole
Rajveer Singh
Shekhar Choudhary, Proprietor
Nitesh Dixit
Mt. Paramjit Kaur Amole
Ritu Rastogi, Proprietor
Kavit Sukhija, Proprietor
Smt. Sangeet
Deepak Batish
Sanjiv Gandhi, Proprietor
Rajan Sachdev & Malani

Vs.

CST, Indore/Lucknow/Jaipur/Ludhiana — Respondent

Service Tax Appeals Nos. 851, 852, 853, 854, 863, 864, 865, 866, 867, 868, 869, 870, 878/2012

[Arising out of Order-in-Appeal No.99,100,101,102-ST/Appl./KNP/2012 dated 22.03.2012 **(Appeals No.ST/851-854/2012)**, Order-in-Appeal No.82-90-ST/Appl/KNP/2012 dated 6.3.2012 **(Appeals No No.ST/863,864, 865, 866, 867, 868, 869, 870 & 878/2012)**, passed by the Commissioner, Central Excise & Service Tax, Lucknow].

CCE & ST, Lucknow — Appellants

Vs.

Ajeet Singh — Respondents
Ms. Pramila Singh
Sneh Lata
Sunita Singh
Krishna Murari
Sailendra Srivastava
Nandita Pandit
Suchi Naithani
Saurabh Saxena
Vandana Nigam
Prem Lata Singh
Sharmila Gupta
Tarun Prasad

For approval and signature:

Hon'ble Shri Justice G. Raghuram, President
Hon'ble Shri Rakesh Kumar, Member (Technical)

1. Whether Press Reporters may be allowed to see CESTAT (Procedure) Rules, 1982.

2. Whether it should be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?

3. Whether Their Lordships wish to see the fair copy of the Order?

4. Whether Order is to be circulated to the Departmental authorities?

Appearance: Rep. by Shri Kapil Kher, Sr. Advocate, Shri J.K. Mittal, Shri Vineet Singh and Shri Abhisek Jaju, Shri sidhant Jain, Shri Nitesh Garg and Shri Kamal Gupta, Advocates for the parties.
Rep. by Shri Govind Dixit, DR for the Department.

Coram: Hon'ble Shri Justice G. Raghuram, President
Hon'ble Shri Rakesh Kumar, Member (Technical)

Final Order No. 51818 - 51855/Dated:

Per Rakesh Kumar

The appellants in the appeals Nos.ST/138 and 139/2009, ST/406/2010, ST/522 to 525/2010, ST/257,259, 433,473,502,580,1123,1383,1781 & 1802/2011, ST/56, 86, 126, 645/2012 and ST/1723-1724, 2337 and 2810/2012 and the respondents (Revenue) in appeals nos.ST/851 to 854, 863, 864, 865, 866, 867, 868, 869, 870 and 878/2012 are the individuals or proprietary firms owned by individuals who are the distributors of Amway India Enterprises Pvt. Ltd., New Delhi (hereinafter referred to as "Amway"). Amway is a company engaged in marketing and sale of consumer products and it markets its products through direct selling and for this purpose Amway appoint persons as distributors who buy the products to be marketed from Amway at Distributors Acquisition Price (DAP) and are required to sell the same at the price not exceeding the MRP fixed by the Amway for these products. Since the Distributors get the products from Amway at DAP which is the price lesser than the MRP, the difference between the sale price not exceeding the MRP and the purchase price (DAP) is the Distributors' profit margin. Besides this, as per the marketing policy of Amway, a distributor is entitled to commission based on the monthly volume of purchases made by him from Amway for direct sale to the consumers or for personal consumption. This commission is linked to the volume of purchases made by a Distributor from Amway in a month. The distributors appointed by Amway can also sponsor/enroll other persons for marketing of the Amway products. These second level Distributors enrolled through a particular Distributor can directly purchase the products from Amway for selling the same. Based on the volume of the Amway products purchased by such second level distributors, the Distributors through whom they are enrolled, are paid commission and other incentives by Amway. This commission is also paid on monthly basis. Thus, under the direct selling/multi-level marketing concept of Amway, a distributor earns monthly income in three ways – (a) by directly selling the Amway products purchased from Amway and the difference between his purchase price (DAP) and the sale price is his profit margin; (b) commission received from Amway depending upon the volume of purchases of Amway products made by the Distributor during the month for sale or for personal consumption; and (c) monthly commission received from Amway based on the volume of the sale made by the second level Distributors appointed by Distributors i.e. the Distributor's sales group.

2. According to the Department, the activity of the appellants in Appeals nos. ST/138 and 139/2009, ST/406/2010, ST/522 to 525/2010, ST/257,259,

433,473,502,580,1123,1383,1781 & 1802/2011, ST/56, 86, 126, 645/2012 and ST/1723-1724, 2337 and 2810/2012 and of the respondents in appeals nos. ST/851 to 854, 863, 864, 865, 866, 867, 868, 869, 870 and 878/2012 filed by the Revenue is covered by the definition of "Business Auxiliary Service" as given in Section 65(105)(zzb) read with Section 65 (19) of the Finance Act, 1994, as according to the Department, the activities of these Distributors of Amway are covered by Clause (i) of Section 65(19) – "promotion or marketing or sale of goods produced or provided by or belonging to the client". Accordingly, the show cause notices were issued to the persons mentioned above for demand of service tax from them under proviso to Section 73(1) of the Finance Act, 1994 along with interest thereon under Section 75 ibid and also for imposition of penalty on them under Section 76, 77 and 78 ibid from the assessees. The details of duty demands made from these persons are as under:-

Sl.No.	Appeals Nos.	Assessees'Name	Period of Dispute	Show Cause dt.	Amounts of ST demand(Rs.)
1.	ST/138/2009	Mr.Charanjeet Singh	1.7.2003 to 31.3.2005	20.12.2005	1,25,922/-
2.	ST/139/2009	Sh.Biju John	01.07.2003 to 31.3.2005	20.12.2005	2,47,060/-
3.	ST/406/2010	Varinder Dhiman	July, 2003 to 31.03.2006	21.06.2007	97,747/-
4.	ST/522/2010	Ashok Arora	01.07.2003 to 31.03.2006	21.06.2007	2,70,546/-
5.	ST/523/2010	Pradeep Kumar	01.07.2003 to 31.03.2006	10.04.2007	1,61,160/-
6.	ST/524/2010	Sarabjit Singh	01.07.2003 to 01.03.2006	10.04.2007	1,61,160/-
7.	ST/525/2010	Manjeet Pal Singh	01.07.2003 to 31.03.2006	21.06.2007	1,89,819/-
8.	ST/257/2011	Waraich Mktg.	01.07.2003 to 31.03.2006	11.07.2007	11,40,888/-
9.	ST/259/2011	Sandhu Mktg.	01.07.2003 to 31.03.2009	11.07.2007	5,55,915/-
10.	ST/433/2011	Rashmi Panchnanda	01.07.2003 to 31.03.2008	17.04.2009	9,55,023/-
11.	ST/473/2011	Manjeet Kaur &	01.07.2003 to	11.09.2008	15,773/-

		Ors.	31.03.2005		
12.	ST/502/2011	Shuddhatm Bharil	01.07.2003 to 31.03.2008	24.10.2008	18,69,606/-
13.	ST/580/2011	Atul Sondhi	01.04.2006 to 31.03.2008	09.01.2009	3,06,391/-
14.	ST/1123/2011	Paramjeet Kaur Amol	01.07.2003 to 31.03.2006	25.09.2009	1,08,052/-
15.	ST/1383/2011	Rajveer Singh	01.04.2004 to 31.03.2008	13.04.2009	6,97,800/-
16.	ST/1781/2011	Shekhar Chaudhary	2006-07 and 2007-08	19.03.2009	3,75,546/-
17.	ST/1802/2011	Nitesh Dixit	01.07.2004 to 31.07.2008	16.10.2008	6,63,113/-
18.	ST/56/2012	Paramjeet Amole	July, 2003 to March, 2005	25.09.2009	77,599/-
19.	ST/86/2012	Ritu Rastogi	July, 2003 to Sep.2008	24.10.2008	29,00,676/-
20.	ST/126/2012	Ritu Rastogi	Oct. 2003 to March, 2008	---	26,64,121/-
21.	ST/645/2012	Kavita Sukhija	01.04.2003 to 31.03.2010	20.04.2009	2,65,403/-
22.	ST/1723/2012	Ms.Sangeet	01.04.2003 to 31.03.2009	11.09.2009	39,862/-
23.	ST/1724/2012	Deepak Batish	01.04.2003 to 31.03.2008	20.04.2009	1,50,006/-
24.	ST/2337/2012	Sanjiv Gandhi	2003-04 to 2006-07	20.04.2009	2.02,346/-
25.	ST/2810/2012	Rajan Sachdev	2003-2004 to 2007-08	20.04.2009	2,40,322/-
26.	ST/851/2012	CCE Vs.Ajeet Singh	2006-07 to 2009-10	13.09.2010	3,70,283/-
27.	ST/852/2012	CCE Vs.Pramila Singh	2006-07 to 2009-10	13.09.2010	2,73,978/-
28.	ST/853/2012	CCE Vs.Sneh Lata	2006-07 to 2009-10	13.09.2010	2,21,502/-
29.	ST/854/2012	CCE Vs.Sunita Singh	2006-07 to 2009-10	13.09.2010	3,95,522/-
30.	ST/863/2012	CCE VS.Shri Krishna Murari	2006-07 to 2009-10	13.09.2010	Rs.2,57,306/-
31.	ST/864/2012	CCE Vs.Shailendra Srivastava	2006-07 to 2009-10	13.09.2010	Rs.3,52,088/-
32.	ST/865/2012	CCE Vs Nandita Pandit	2006-07 to 2009-10	13.09.2010	Rs.3,21,496/-
33.	ST/866/2012	CCE Vs.Suchi Naithani	2006-07 to 2009-10	13.09.2010	Rs.2,18,196/-
34.	ST/867/2012	CCE Vs. Saurabh Saxena	2006-07 to 2009-10	13.09.2010	Rs.2,35,043/-
35.	ST/868/2012	CCE Vs.Vandana Nigam	2006-07 to 2009-10	13.09.2010	Rs.3,14,256/-
36.	ST/869/2012	CCE Vs.Prem Lata Singh	2006-07 to 2009-10	13.09.2010	Rs.3,63,725/-
37.	ST/870/2012	CCE Vs.Sharmila Gupta	2006-07 to 2009-10	13.09.2010	Rs.86,438/-
38.	ST/878/2012	CCE Vs. Tarun Prasad	2006-07 to 2009-10	13.09.2010	Rs.3,08,810/-

3. The above show cause notices were adjudicated by the Original Adjudicating Authority by separate orders by which the service tax demands as made in the show cause notices were confirmed along with interest thereon under Section 11 AB and besides this, penalties were imposed under Section 76,77 and 78 of the Finance Act, 1994.

4. On appeals being filed to the Commissioner (Appeals) against these orders, while the appeals filed by Mr.Charanjeet Singh Khanuja, Mr. Biju John, Shri Varinder Dhiman, Shri Ashok Kumar Arora, Shri Pradeep Kumar, Shri Sarabjit Singh, Shri Manjit Pal Singh, M/s.Waraich Marketing, M/s. Sandhu Marketing, Ms. Rashmi Pachnanda, Smt. Manjit Kaur, Shri Shuddhatm Prakash Bharill, Shri Atul Sondhi, Smt. Paramjit Kaur Amole, Shri Rajveer Singh, Shri Shekhar Choudhary, Shri Nitesh Dixit, Mt. Paramjit Kaur Amole, Ms. Ritu Rastogi, Ms. Kavita Sukhija and Smt.Sangeet, Shri Deepak Batish, Shri Sanjiv Gandhi and Shri Ranjan Sachdev were dismissed, against which the present appeals have been filed, the appeals filed by Shri Ajit Singh, Pramila Singh, Sneh Lata, Sunita Singh, Shri Krishna Murari, Shri Shailendra Srivastava, Nandita Pandit, Suchi Naithani, Saurabh Saxena, Vandana Nigam, Prem Lata Singh, Sharmila Gupta, Tarun Prasad were allowed by the Commissioner, against which the Revenue is in appeals.

5. Heard both the sides.

6. Shri Kapil Kher, Sr.Advocate, Shri J.K. Mittal, Advocate, Shri Vineet Singh, Advocate, Shri Abhisek Jaju, Advocate, Shri Sidhant Jain, Advocate, Shri Nitish Garg, Advocate and Shri Kamal Gupta, Advocate, ld. Counsels representing the Appellants in appeals nos. ST/138 and 139/2009, ST/406/2010, ST/522 to 525, ST/257,259, 433,473,502,580,1123,1383,1781

& 1802/2011, ST/56, 86, 126, 645/2012 and ST/1723-1724, 2337 and 2810/2012 and the respondents in appeals nos. ST/851 to 854, 863, 864, 865, 866, 867, 868, 869, 870 and 878/2012 made the following submissions:-

(1) The persons in these cases from whom service tax is sought to be recovered are distributors of Amway, who during the period of dispute purchased the Amway products and sold the same. They are not engaged in promoting the sales of Amway products. The Department has confirmed service tax demands on the entire amount of sales commission received from Amway, a substantial portion of which is the sale incentives received on certain volume of purchase of the Amway products made by the Distributor from Amway during a particular month.

(2) There is no specific allegation as well as the mention of the amount of commission attributable to the sales caused by the sales group of a Distributor consisting of second level of Distributors appointed through a Distributor.

(3) During the period till 30.04.2006, in terms of Section 65(105) (zzb) service provided to a client by a "commercial concern" in relation to Business Auxiliary Service was taxable. It is only by the amendment made by Finance Act, 2006 w.e.f. 1.5.2006, that the word "commercial concern" was substituted by "any person". In the present case, the Distributors are the individual persons. The Board vide Circular No.62/11/03/ST dated 25.08.2003 has clarified that individual cannot be treated as a commercial concern. The Tribunal in the case of **Mangal Vs. CCE, Jaipur** reported in **2008 (11) STR 17** has also held that during a period prior to 1.5.2006, individuals could not be treated as a commercial concern. In view of this, irrespective of whether the Distributors in these cases had provided Business

Auxiliary Service to Amway or not, no service tax can be charged from them on the amount of commission received by them during the period prior to 1.5.2006.

(4) Even if the activity of the Distributors in this group of cases is treated as taxable under Section 65(105)(zzb) read with Section 65(19)(i) of the Finance Act, 1994, each of them would be eligible for small service providers exemption under exemption notification no.6/2005-ST dated 1.3.2005. This plea had been specifically made before the lower authorities but the same was not accepted.

(5) In any case, longer limitation period under proviso to Section 73(1) of Finance Act, 1994 is not invokable, as there was no wilful mis-statement, suppression of facts or contravention of the provisions of Finance Act, 1994 or of the Rules made thereunder with intent to evade payment of service tax on the part of the assessees. For the same reasons, there is no justification for imposition of penalty on the assessees under Section 76, 77 and 78 of the Finance Act, 1994.

7. Shri Gobind Dixit, ld. Departmental Representative, defended the findings of impugned orders of the Commissioner (Appeals) in respect of appeal nos. ST/138 and 139/2009, ST/406/2010, ST/522 to 525, 257,259, 433,473,502,580,1123,1383,1781 & 1802/2011, ST/56, 86, 126, 645/2012 and ST/1723-1724, 2337 and 2810/2012 filed by the Distributors and assailed the impugned orders of the Commissioner (Appeals) reiterating the grounds of appeals in respect of appeals nos. ST/851 to 854, 863, 864, 865, 866, 867, 868, 869, 870 and 878/2012 filed by the Revenue. He emphasized that the activities of the Distributors of Amway in these cases is covered by the

definition of Business Auxiliary Service under Section 65(105)zzb read with Section 65(19)(i) of the Finance Act, 1994 and in this regard, he cited the judgement of the Tribunal in the case of – (a) **Shri Surendra Singh Rathore & Ors. Vs. CCE, Jaipur-I** reported in **2013 (3)ECS 224 (Tribunal-Delhi)** and also in the case of **Shri Mahaveer Saharan Vs. CCE & ST, Jaipur - Final Order No.57681/2013 dated 19.09.2013**, wherein the Tribunal has held that the Right Concept Marketing (RCM) of M/s. Fashion Suitings Pvt. Ltd., Bhilwara is a multi level marketing scheme and the consideration/commission received by the appellants from M/s.Fashion Suitings Pvt. Ltd. (FASL) is the result of the marketing/promotion of FASL products and hence, constitutes Business Auxiliary service provided in respect of FASL products to FASL and the same would be taxable under Section 65(105)(zzb) read with Section 65(19)(i) of the Finance Act, 1994.

Shri Dixit pleaded that ratio of these judgements of the Tribunal is squarely applicable to the facts of these cases. With regard to the limitation, he pleaded that the Distributors in these group of cases had neither declared their activities to the Department nor had obtained the service tax registration and hence, they have suppressed the relevant facts from the department and, accordingly, the longer limitation period under proviso to Section 73(1) has been correctly invoked and penalty under Section 76, 77 and 78 of the Finance Act has been correctly imposed. With regard to the assessee's plea that they are not a commercial concern, Shri Dixit pleaded that since they were acting as distributors of Amway products and were engaged in promoting the sales of the products of Amway for which they were receiving the commission, each of them has to be treated as commercial concern. With regard to the Assessee's plea for small service providers' exemption notification no.5/2006-ST, Shri Dixit pleaded that since they were providing the service of marketing or sales promotion of branded products, they would not be eligible for this exemption. Shri Dixit accordingly pleaded that in respect of appeal nos. ST/138 and 139/2009, ST/406/2010, ST/522 to 525, 257,259, 433,473,502,580,1123,1383,1781 & 1802/2011, ST/56, 86, 126, 645/2012 and ST/1723-1724, 2337 and 2810/2012, there is no infirmity in the orders passed by the Commissioner (Appeals) and in respect of appeals nos. ST/851 to 854, 863, 864, 865, 866, 867, 868, 869, 870 and 878/2012 filed by the Revenue, the impugned orders passed by the Commissioner (Appeals) are not correct.

8. We have considered the submissions from both the sides and perused the records.

9. The appellants in the appeals ST/138 and 139/2009, ST/406/2010, ST/522 to 525, 257, 259, 433,473,502,580,1123,1383,1781 & 1802/2011, ST/56, 86, 126, 645/2012 and ST/1723-1724, 2337 and 2810/2012 and the respondents in the appeals nos. ST/851 to 854, 863, 864, 865, 866, 867, 868, 869, 870 and 878/2012 filed by the Revenue are distributors of Amway India Enterprises Pvt. Ltd. Amway operate their business of selling of their products under a Business Plan called Multi Level Marketing. As per the "Business Starter Guide of Amway India Enterprises Pvt. Ltd." placed on record, they appoint Distributors, who purchase their products and sell the same at the price not exceeding the MRP fixed by the Amway. The Distributors, in turn, can sponsor a second level of distributor who are also appointed as distributors by Amway and besides selling the Amway products purchased Amway, other they promote the marketing of the Amway products. As per the Amway Business Plan, a distributor has three streams of income –

(a) a distributor of Amway products purchases the products from Amway at the Distributions' Acquisition Price (DAP) and sells them in retail at the price not exceeding the MRP as fixed by the Amway. The difference between the retail sale price and the DAP is the Distributor's profit margin. (b) Besides above, the Distributor also gets a commission from Amway from 6% to 21% depending upon the purchases of Amway products during the month for sale or for personal consumption. Thus, depending upon the purchases made by the distributor during a month from Amway, he gets a commission/bonus varying from 6% to 21%. This is the second stream of income of the distributor; (c) A Distributor also gets monthly commission on the basis of the success and productivity as defined by the products' sales of the distributors appointed through him which constitute his sales group.

10. In these cases, the service tax has been demanded on the gross amount of commission received by each of the Distributors (assessees) of Amway during the period of dispute, as mentioned in the Chart in para 2 above. The The department's contention is that these commission received by the assessees from Amway are in respect of the Business Auxiliary Service provided by them to Amway. On the other hand, the contention of the assessees is that their activity is not covered by the definition of Business Auxiliary Service as given under Section 65(105)(zzb) read with Section 65(19) of the Finance Act, 1994.

11. In terms of Section 65(105)(zzb), the service provided to a client by Commercial concern in relation to the Business Auxiliary Service is taxable. The term "Business Auxiliary Service" is defined under Section 65(19) of the Finance Act, 1994 as under:-

"Section 65(19): "Business auxiliary service" means any service in relation to,-

(i) Promotion or marketing or sale of goods produced or provided by or belonging to the client; or

(ii) Promotion or marketing of service provided by the client; or

[Explanation – For the removal of doubts, it is hereby declared that for the purposes of this sub-clause, "service in relation to promotion or marketing of service provided by the client" includes any service provided in relation to promotion or marketing of games of chance, organized, conducted or promoted by the client, in whatever form or by whatever name called, whether or not conducted online, including lottery, lotto, bingo;]

(iii) Any customer care service provided on behalf of the client; or

(iv) Procurement of goods or services, which are inputs for the client; or

x x x xxx x x x x x x x x x x x x x x x x x x"

12. According to the Department, the activity of the assessees is "promotion or marketing or sale of the goods produced or provided by or belonging to the client." In our view, the activity which is covered under Section 19(i) is in relation to the promotion or marketing or sale of the goods produced by the client or provided by the client or belonging to the client. This expression, in our view, would not cover the sale of the goods by a person which belong to them [illegible]r, as the activity of the promotion or marketing or sale of the goods by a person belonging to him would not constitute service. The assessees in these cases are distributors, who purchase the goods from Amway at the Distributors' Acquisition Price (DAP)) and sell the

same in retail at price not exceeding MRP fixed by the Amway. This activity of the Distributors, in our view, cannot be treated as promotion, marketing or sale of the goods produced or provided by or belonging to the client (Amway), as the sale of the goods purchased by the Distributors from Amway is not the sale of the goods belonging to their client – Amway. Once the Amway products have been purchased by a Distributor from Amway, those products cease to belong to Amway, but belong to the Distributor and sale of these goods by the Distributor would not constitute service to Amway. For the same reason , any incentive or commission received by a Distributor from Amway for buying certain quantum of goods from Amway during a month can not be treated as the consideration received for promotion or marketing or sale of the goods produced by or provided by or belonging to the client, more so, as this commission is not linked to the goods sold by the Distributor, but is linked to the goods purchased by the Distributor from Amway during a month and is in the nature of volume discount. Therefore, no service tax is chargeable on the profit earned by the distributors from sale of the goods in retail which had been purchased by them from Amway and on the commission earned by them every month on purchase of certain quantum of goods from Amway.

13. However, activity of a Distributor of identifying other persons, who can be roped in for sale of the Amway products/marketing of the Amway products and who on being sponsored by that Distributor are appointed by Amway as second level of distributors is, in our view, the activity of marketing or sale of the goods belonging to Amway and the commission received by the Distributor from Amway, which is linked to the performance of his sales group (group of the second level of distributors appointed on

being sponsored by the Distributor) would have to be treated as consideration for Business Auxiliary Service of sales promotion provided to Amway. Therefore, service tax would be chargeable on the commission received by a Distributor from Amway on the products purchased by his sales group. However, in the impugned orders service tax has been demanded on the gross amount of commission and no distinction has been made between the commission earned by a Distributor from Amway based on his own volume of purchase from Amway and the commission earned by him on the basis of the volume of purchases of Amway products made by his sales group i.e. group of second level of Distributors appointed by Amway on being sponsored by the Distributor. For quantifying the service tax demand on the commission received from Amway on the volume of purchases made by the distributors sponsored /enrolled by a particular distributor i.e. the Distributor's sales group, these matters would have to be remanded to the Original Adjudicating Authority.

14. Another objection raised by the appellants in appeals nos. ST/138 and 139/2009, ST/406/2010, ST/522 to 525/2010, ST/257,259, 433,473,502,580,1123,1383,1781 & 1802/2011, ST/56, 86, 126, 645/2012 and ST/1723-1724, 2337 and 2810/2012 and the respondents in appeals nos. ST/851 to 854, 863, 864, 865, 866, 867, 868, 869, 870 and 878/2012 is that the assesses are individuals and during the period till 30.04.2006, service tax was chargeable only on the services provided to a client by a commercial concern in relation to Business Auxiliary Service and the individual persons cannot be treated as Business concern. We do not accept this plea as a business concern can be a proprietary firm also which is owned by an individual and there is no difference between proprietary firm owned by a

person and that person. When an individual engages himself in a commercial activity, he has to be treated as business or commercial concern. Therefore, notwithstanding the fact that w.e.f. 1.5.2006 the term, 'commercial concern' in Section 65(105)(zzb) was replaced by 'any person', we are of the view that even during the period prior to 1.5.2006, the Business Auxiliary Service, even if provided by an individual to a client, was taxable. Moreover, in this group of appeals, the Appellants in Appeal No.ST/257/2011 and ST/259/2011 are proprietary firms who, without any doubt, are commercial concerns.

15. Another point of dispute is as to whether duty exemption under notification no.5/2006-ST would be admissible to the Distributors in this group of cases. In this regard, the Department's plea is that this exemption is not applicable when the taxable service is provided by a person under a brand name/trade name, whether registered or not, of another person and in this group of cases, the Distributors have promoted the sale/marketing of branded products. This plea of the Department is not correct, as in these cases the distributors are engaged in promoting sales/marketing of the products of Amway and they are not marketing or promoting t[illegible] any [illegible] of taxable service which is branded and the brand name belongs to another person. Marketing or sale promotion of branded products by a person/ commission agent does not amount to providing branded service by him and hence, marketing or sales promotion of a branded product does not come under the exclusion category as mentioned in the proviso to notifn no 6/05-ST In this group of cases, the eligibility of the Distributors (assessees) for the exemption notification no.6/2005-ST has not been examined and for this purpose also, these matters have to be remanded to the Original Adjudicating Authority.

16. Another plea raised in these appeals is regarding limitation. It is the contention of the assesses that there was absolutely no suppression or misstatement of facts or deliberate contravention of the provisions of the Finance Act, 1994 or of the Rules made thereunder with intent to evade payment of service tax. The Department's contention, on the other hand, is that the assesses neither obtained service tax registration nor did they declare their activities to the jurisdictional service tax authorities nor did they file ST-3 Return and, therefore, they are guilty of suppression of relevant facts and deliberate violation of the provisions of Finance Act, 1994 and of the Rules made thereunder with intent to evade payment of tax. On considering the rival submissions on this point, we are of the view merely because the assesses did not apply for Service Tax Registration or did not file ST-3 Returns or did not declare their activities to the jurisdictional central excise authorities, it cannot be inferred that this was a wilful act with intent to evade payment of service tax. We also take notice of the fact that in respect of appeals filed by the Revenue, the Commissioner (Appeals) after analyzing the activities of the assesses had taken the view that the same is not covered by the definition of "Business Auxiliary Service" under Section 65(105) (zzb) read with Section 65(19) of the Finance Act, 1994. When on the issue involved in this group of cases, there were two views in the Department itself, it cannot be said that on the question as to whether the activity of the assessees was taxable under Section 65(105)(zzb) read with Section 65(19) of the Finance Act, 1994, there was no scope for doubt. As held by the Apex Court in the case of **Continental Foundation Joint Venture Vs. CCE, Chandigarh** reported in **2007 (216) ELT 177 (SC)** when there is scope for doubt in the mind of an assessee on a particular issue, the longer limitation period, under proviso to

Section 11 A(1)cannot be invoked and in our view, the ratio of this judgement of the Apex Court is applicable to the facts of these cases. Therefore, the longer limitation period of 5 years under proviso to Section 73(1) of the Finance Act, 1994 would not be invokable and duty can be demanded only for normal limitation period of one year from the relevant date.

17. In view of the above discussion, the impugned orders passed by the Commissioner (Appeals) are set aside and the matters are remanded to the Original Adjudicating Authority for de novo adjudication strictly in terms of our observations and directions in this order. The appeals filed by the Distributors (assessee) as well as those filed by the Department stand disposed of as above.

[Order pronounced in open court on .....9/6/2015]

(Justice G. Raghuram)
President

(Rakesh Kumar)
Member (Technical)

Ckp.