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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: **31/01/2014**

To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. **ST/A/50223-50225/2014-CU[DB]** dated **28/01/2014**

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/4103/2012	**Rakesh Jain** 1393-ib,vinobha Nagar, Adhartal JABALPUR, M.P
2	ST/4105/2012	**R K Saini** Ganga Nagar,garha JABALPUR, M.P
3	ST/4119/2012	**Dhanraj Contruction Company** 1329,sctor No-5(ii),vijay Nagar JABALPUR, M.P
		Name and Address of Respondent
4		**Commissioner of Central Excise and Service Tax-Bhopal** 48...ADMINISTRATIVE AREA, ARERA HILL...HOSHANGABAD ROAD, BHOPAL, MADHYA PRADESH-462011

Other Appellants and Respondents as per Annexure

Copy To

5Advocate(s) / Consultant(s):

Arya Bhatt Advocate (High Court)
503, SHAHI NAKA GARHA WARD,
JABALPUR,
MADHYA PRADESH

6 Bar Association, CESTAT, Delhi

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

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL,

West Block No.2, R.K.Puram, New Delhi

COURT-I

Date of hearing/decision: 28.1.2014

Service Tax Appeal Nos.4103, 4105, 4119 of 2012

Arising out of the order in appeal No.187/BPL/2012 dated 17.9.2012 passed by the Commissioner (Appeals), Central Excise., Bhopal

For Approval and Signature:

Hon'ble Mr. Justice G. Raghuram, President
Hon'ble Mr. Rakesh Kumar, Technical Member

1	Whether Press Reporter may be allowed to see the Order for publication as per Rule 26 of the CESTAT (Procedure) Rules, 1982?	
2	Whether it should be released under Rule 26 of 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?	

Rakesh Jain .. Appellants
R.K. Saini
Dhanraj Construction Company

Vs.

C.C.Ex and S.T., Jaipur I .... Respondent

Appearance:

None for the appellants
Present Ms. Ranjana Jha, A.R. (Jt.CDR) for respondent

Coram: Hon'ble Mr. Justice G. Raghuram, President
Hon'ble Mr. Rakesh Kumar, Technical Member

Final Order No. 50223 — 50225/2014

Per Justice G. Raghuram:

By the order dated 13.11.2013 three applications for stay in the respective appeals were disposed of granting waiver of pre-deposit and stay all further proceedings for realization of the adjudicated liability pursuant to the orders impugned in the three appeals, on condition that the respective appellants remit the entirety of the assessed service tax component along with the proportionate interest thereon (excluding the penalty component) within six weeks and report compliance by 9.1.2014. We notice from the record that there is neither proof of deposit nor report of compliance of the order. Order dated 13.11.2013 also incorporates a default clause to the effect that in default of either deposit or reporting compliance within the time stipulated , the appeals shall stand dismissed for failure of pre-deposit.

2. On 9.1.2014 when the matter was called for reporting compliance, ld. Counsel for the appellant sought 15 days time to comply with the order of pre-deposit. Hence an order was passed granting 15 days time. When the matter is taken up today, we find neither proof of deposit nor report of compliance . Hence in terms of the default clause in the order dated 13.11.2013, the appeals stand rejected. Be it so recorded.

(Justice G. Raghuram)
President

(Rakesh Kumar)
Technical Member

scd/