

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

Dated: 15/01/2014

To

Appellant as per address in table below

Respondent as per address in table below

**Final Order No. ST/A/50054-50055/2014-CU[DB] dated 08/01/2014**

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.

*[Signature]*  
**Asstt. Registrar(CUSTOMS Appeal Branch)**

| Application | Appeal      | Name and Address of Appellant                                                                     |
|-------------|-------------|---------------------------------------------------------------------------------------------------|
| 1           | ST/772/2008 | <b>SINGH TRANSPORTERS,</b><br>SHANTI NAGAR, AMERI ROAD,<br>BILASPUR HO,<br>BILASPUR-495001 (C.G.) |
| 2           | ST/774/2008 | <b>ARUNODAYA COAL AGENCY,</b><br>NAWAPARA, RAJIM,<br>DISTT. RAIPUR (C.G.)                         |

|   | Name and Address of Respondent                                                                     |
|---|----------------------------------------------------------------------------------------------------|
| 3 | <b>C.C.E. RAIPUR</b><br>Central Excise Building,<br>Dhamtari Road,<br>Tikrapara,<br>Raipur 492001. |

Other Appellants and Respondents as per Annexure

**Copy To****4 Advocate(s) / Consultant(s):**

**V.LaxmiKumaran, Adv**  
5, Jangpura Extension Link Road,  
New Delhi-110 014

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.  
Principal Bench, New Delhi**

**COURT NO. III**

**DATE OF HEARING : 08/01/2014.**  
**DATE OF DECISION : 08/01/2014.**

**Service Tax Appeal No. 772 and 774 of 2008**

[Arising out of the Order-in-Original No. Commissioner/RPR/67 & 66/2008 dated 14/08/2008 passed by The Commissioner Central Excise, Raipur.]

For Approval and signature :

**Hon'ble Ms. Archana Wadhwa, Member (Judicial)**

**Hon'ble Shri 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?        | : <i>No</i>   |
| 2. | Whether it would be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not? | : <i>No</i>   |
| 3. | Whether their Lordships wish to see the fair copy of the order?                                                                      | : <i>Seen</i> |
| 4. | Whether order is to be circulated to the Department Authorities?                                                                     | : <i>Yes</i>  |

M/s Singh Transporters ]  
M/s Arunodaya Coal Agency ]

Appellants

Versus

CCE, Raipur

Respondent

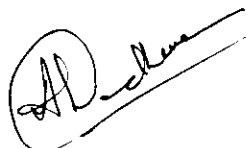
**Appearance**

Shri B.L. Narasimhan, Advocate - for the appellant.

Mrs. Ranjana Jha, Authorized Representative (Jt. CDR) - for the Respondent.

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

Final Order No. 50054-50055/2014 Dated : 08/01/2014



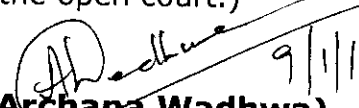
**Per. Archana Wadhwa :-**

Both the appeals are being disposed of by a single order as the issue involved is identical. Demand of service tax of Rs. 96,000/- and Rs. 11,000/- stand confirmed against the appellants on the ground that they have provided site formation and clearance services to South Eastern Coalfields Limited.

2. Learned advocate fairly agrees that the issue stand decided against them in the case of **National Mining Co. Ltd. vs. CCE, Dibrugarh** reported in **2008 (10) S.T.R. 136 (Tri. - Kolkata)** and, as such, submits that he is not contesting the confirmation of demand of duties. However, he submits in the very said decision, the Tribunal has observed that keeping in view the disputed nature of services and interpretation of the scope of the service, it is a fit case to waive the penalty under Section 80 of the Finance Act, 1994. He, accordingly, prays for setting aside the penalties upon both the appellants.

3. After hearing the learned Jt. CDR, we uphold the confirmation of demands and set aside the penalties in terms of the declaration of law in the case of **National Mining Co. Ltd. vs. CCE, Dibrugarh** referred (supra).

(Operative part of the order pronounced in the open court.)

  
(Archana Wadhwa)  
Member (Judicial)

  
(Rakesh Kumar)  
Member (Technical)

PK