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

Dated: 11/07/2014

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

Final Order No. ST/A/52759/2014-CU[DB] dated 09/07/2014

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/55796/2013	ST/55558/2013	**Desert Inn Limited** Ambabari Bridge,panipech,jhotwara JAIPUR RAJASTHAN
			Name and Address of Respondent
2			**Commissioner of Central Excise and Service Tax-Jaipur-i** NCR BUILDING, STATUE CIRCLE, C-SCHEME, JAIPUR-302005 RAJASTHAN

Copy To
3Advocate(s) / Consultant(s):

Sanjay Jhanwar/Keshav Maloo,
CHIR AMRIT LAW CHAMBERS, 6TH FLOOR, MILE UNIQUE DESTINATION, OPP TIMES OF INDIA, TONK ROAD, JAIPUR, RAJASTHAN

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)

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL,

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

COURT-I

Date of hearing/decision:09.7.2014

Stay Application No.55796 2013 and Service Tax Appeal No.55558 of 2013

Arising out of the order-in-appeal No.242-243(RDN)ST/JPR-I/2012 dated 23/31.10.2012 passed by the Commissioner (Appeals), Customs and Central Excise, Jaipur.

For Approval and Signature:

Hon'ble Mr. Justice G.Raghuram, President
Hon'ble Mr. R.K. Singh, 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 I n 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?	

Desert Inn Limited .. Appellant

Vs.

C.C.E., Jaipur I .. Respondent

Appearance:

Present Shri Sanjay Jhanwar, C.A. for the appellant
Present Shri Govind Dixit, A.R. for the respondent

Coram: Hon'ble Mr. Justice G. Raghuram, President
Hon'ble Mr. R.K. Singh, Technical Member

Final Order No. 52759/2014

Per Justice G.Raghuram:

By the impugned order, the Commissioner (Appeals) disposed of two appeals preferred by the appellant/assessee against separate adjudication orders dated 17.3.2011 and 29.3.2011 passed by the Deputy Commissioner, Service Tax, Jaipur, partly allowing the appeals. The appellate Commissioner granted relief only to the extent dropping penalty under Section 77 of the Finance Act, 1994.

2. A connected appeal of the assessee preferred against the same appellate order, pertaining to rejection of its appeal against an adjudication order covering the same issue but pertaining to another period, was allowed by us today in ST Appeal No.55557/2013, on the ground that the issue stands settled in favour of the by judgment of in ***Federation of Indian Chambers of Commerce and Industry vs. C.S.T., Delhi*** reported in 2014 - TIOL - 701 -CESTAT - DEL.

3. For the reasons alike and it is also fairly conceded by the ld. A.R. for Revenue (that the issue is covered on the legal principle in favour of the assessee), we allow this appeal by quashing the impugned order dated 31.3.2010 passed by the Commissioner (Appeals). No order as to costs.

(Justice G. Raghuram)
President

(R.K. Singh)
Technical Member

scd/