

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

Appeal No. ST/152/2006, ST/153-56/06

Date 30/01/2008

Assistant Registrar  
C.E.S.T.A.T, New Delhi

To :  
THE COMMISSIONER CENTRAL EXCISE, JAIPUR I  
JAIPUR, NCRB, STATUE CIRCLE, C-SCHEME, JAIPUR

THE COMMISSIONER CENTRAL EXCISE, JAIPUR I

Appellant

Vs

Respondent

M/S MAHESHWARI TRANSFORMERS PVT LTD & OTHERS

I am directed to transmit herewith a certified copy of Final order No. ST/10-14/08 Customs dated 16/1/08  
passed by the Tribunal under Section 129, (B) of the Customs Act, 1962 & Financial Act 1994 relating to Service Tax

Assistant Registrar  
(Customs Appeal Branch)

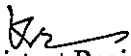
**Copy to :**

1. Respondent

M/S MAHESHWARI TRANSFORMERS PVT LTD  
SIKAR (RAJASTHAN)

2. Adv. / Consult

3. S.D.R.
4. J.C.D.R.
5. Bar association, CESTAT, New Delhi
6. M/s. Deeparchi Publications, M-93, marg. 43, saket, New
7. M/s Centax Publications (P) Ltd., 1512-E, Bhishm Pitamah
8. Excise & Customs cases, B-37, Sector -1, NOIDA - 201301
9. R.Venkatraman Constt. 44-B, S.Suncity, Ghaziabad -
10. Nidheshak publications, I.P.Estate, new Delhi
11. Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh,
12. Co, Law Institution
13. TAX INDIA, B-XI/8183, Vasant Kunj, New Delhi - 110070
14. Office Copy
15. Guard file

  
Assistant Registrar  
(Customs Appeal Branch)

M/S GANPATI ENTERPRISES  
F-59, INDUSTRIAL AREA, SIKAR (RAJASTHAN)

M/S ANUPAM UDYOG  
E-22, INDUSTRIAL AREA, SIKAR (RAJASTHAN)

M/S CENTURY P P INDUSTRIES  
F-57, INDUSTRIAL AREA, SIKAR (RAJASTHAN)

M/S MAHESHWARI ELECTROS PVT LTD  
PIPRALI ROAD, SIKAR (RAJASTHAN)

**IN THE CUSTOMS, EXCISE & SERVICE  
TAX APPELLATE TRIBUNAL,  
WEST BLOCK NO. 2, R.K. PURAM,  
NEW DELHI  
PRINCIPAL BENCH, NEW DELHI**

**COURT II**

**Service Tax appeal No. 152 to 156 of 2006**

[Arising out of Order-in-Appeal No.4-8(MPM)/ST/JPR-I dated 10.2.06 passed by the Commissioner (Appeals), Customs & Central Excise, Jaipur]

For approval and signature:

Hon'ble Mr. S.S. Kang, Vice President  
Hon'ble Dr. T.V. Sairam, 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?	
2.	Whether it would 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?	

CCE, Jaipur-1

Appellant

Vs.

M/s. Maheshwari Transformers Pvt. Ltd.,  
M/s. Ganpati Enterprises,  
M/s. Anupam Udyog,  
M/s. Century P.P. Industries,  
M/s. Maheshwari Electros Pvt. Ltd.

Respondents

**Appearance:**

Shri B.K. Singh, JDR for the appellants,  
None for the respondent

**Coram:**

Hon'ble Mr. S.S. Kang, Vice President  
Hon'ble Dr. Sairam, Member (Technical)

**Date of Hearing: 16.1.2008**

FINAL ORDER NO. ST/10-14/08 dated 16/1/08

**Per S.S. Kang:**

Heard learned D.R. as none appeared on behalf of the respondents.

2. Revenue wants to charge service tax from the appellants under service maintenance or repair. Prior to 16.6.2005 scope of maintenance or repair relates, service provided by any person under maintenance contract or agreement. Present dispute is for the period prior to 16.6.2005. We have gone through the copy of contract product by the Revenue. Agreement is regarding rate contract for repair of damaged transformer. There is no agreement for maintenance of transformer. Further, we find that the CBEC issued a Circular relied upon by the Commissioner provides that prior to 16.6.2005 maintenance or repair carried out under the maintenance contract was covered under service tax. Repair or servicing carried out under contract other than maintenance was not covered under the

purview of service tax. In view of the above circular and in view of the fact that there was no maintenance contract we find no infirmity in the impugned order. Appeals are dismissed.

(Dictated & pronounced in the Open Court.)

(S.S. KANG)  
VICE PRESIDENT

(Dr. T.V. SAIRAM)  
MEMBER (TECHNCIAL)

Dated 18<sup>th</sup> January, 2008

RK