

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

Appeal No. ST/234 /2006

Date 30/01/2008

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

To :
M/S MALPANI FINACE
PO-PERFECT POTTERY WORKS GWARI GHAT ROAD
JABALPUR (MP)
482008

M/S MALPANI FINACE

Appellant

THE COMMISSIONER CUSTOMS & EXCISE, BHOPAL

Vs
Respondent

I am directed to transmit herewith a certified copy of Final order No. ST/15/08 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

THE COMMISSIONER CUSTOMS & EXCISE, BHOPAL
48, ADMINISTRATIVE AREA, ARERA HILLS,
HOSHANGABAD ROAD, BHOPAL M.P.

2. Adv. / Consult

MR.U.S.BHATT
107,SANGAM COLONY,BALDEO BAG,JABALPUR.

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)

**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. 234 of 2006

[Arising out of Order-in-Appeal No.27-ST/BPL/06 dated 6.4.06 passed by the Commissioner (Appeals), Customs & Central Excise, Bhopal]

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?	/ RD
3.	Whether their Lordships wish to see the fair copy of the order?	
4.	Whether order is to be circulated to the Departmental authorities?	

M/s. Malpani Finance,

Appellants

Vs.

C.C.E, Bhopal

Respondent

Appearance:

None for the appellants,
Shri R.K. Verma, JDR, for the respondent

Coram:

Hon'ble Mr. S.S. Kang, Vice President
Hon'ble Dr. T.V. Sairam, Member (Technical)

Date of Hearing: 16.1.2008

FINAL ORDER NO. 57/15/08 dated 16/1/08

Per S.S. Kang:

Heard learned D.R. as the appellants have filed written submissions and requested to decide the appeal on merit.

2. The appellants filed this appeal against the impugned order whereby demand of service tax was confirmed and penalties imposed on the ground that the appellants were providing business auxiliary services. We find that the appellants entered into an agreement with the ICICI Bank to promote retail activities of the bank. The contention of the appellants in the written submission is that they are not providing any business auxiliary service, and they are under the franchise agreement with the ICICI Bank. We have seen terms and conditions of the agreement which shows that the appellants has to promote retail finance of the bank. Therefore, the appellants are providing the service of business auxiliary. There is nothing on record produced by the appellants that the appellants are paying to the bank any amount being their franchise. On the contrary, the appellants are getting commission in respect of services provided by

them. In these circumstances we do not find any merit in the appeal.

Appeal is, therefore, dismissed.

(Dictated & pronounced in the Open Court.)

(S.S. KANG)
VICE PRESIDENT

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

Dated 18th January, 2008

RK