

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

Appeal No. ST/185 /2007

Date 01/08/2008.

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

To :
SH. ANURADHA JAIN, PROP.

M/S VISHAM FINANCE SETH NIHAL CHAND
COMPLEX GORAKHPUR, JABALPUR (M.P.)
SH. ANURADHA JAIN, PROP.

C.C.E BHOPAL

Appellant

Vs

Respondent

2008 Customs dated 24/07/08

I am directed to transmit herewith a certified copy of Final order No. ST/150
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

C.C.E BHOPAL

HOSHANGABAD ROAD, 48, ADMINISTRATIVE AREA, AREA HILLS, BHOPAL (M.P.) 462011

2. Adv. / Consult
MR.BIPIN GARG

B-1/1289,A-VASANT KUNJ, NEW DELHI

3. S.D.R.

4. J.C.D.R.

5. Bar association, CESTAT, New Delhi

6. M/s. Deeparchi Publications, M-93, Marg. 46, Saket, New Delhi 110017

7. M/s Centax Publications (P) Ltd., 1512-B, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony, New Delhi -

8. Excise & Customs cases, B-37, Sector -1, NOIDA - 201301 Gautam Budh Nagar, (U.P.)

9. Raouraman's 44-B, Regal Flat, Shipra Suncity, Indirapuram - 201010, Ghaziabad, DT, U.P.

10. Nidheshak publications, I.P.Estate, new Delhi

11. T.Omann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh, New Delhi - 110026

12. Commercial Laws of India Pvt Ltd Post Bag No. 1033, No.70(Old No. 88), Thyagaraya Road, T. Nagar, Chennai 60017

13. Taxindiaonline.com Pvt.Ltd, 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, NEW DELHI
PRINCIPAL BENCH, NEW DELHI
COURT NO. II

Service Tax Appeal No. 185 of 2007

(Arising out of Order-in-Appeal No. 100-ST/BPL/2006 dated 5.1.2007 passed by the Commissioner (Appeals), Central Excise, Bhopal)

For approval and signature

HON'BLE MR. S.S. KANG, VICE PRESIDENT
HON'BLE MR. 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?	
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.	

Anuradha Jain

Appellant

Vs.

CCE, Bhopal

Respondent

Appearance:

Shri Atul Gupta, C.S.

-

For appellant

Shri R.K. Verma, DR

-

For respondent

CORAM:

HON'BLE MR. S.S. KANG, VICE PRESIDENT

HON'BLE MR. RAKESH KUMAR, MEMBER (TECHNICAL)

Date of Hearing: 24.7.2008

Final Order No. ST/150/08 dated 24/7/08

Per S.S. Kang:

Heard both sides.

2. The appellant filed this appeal against the impugned order. The appellant is a proprietary concern and providing business auxiliary service. The only issue raised

by the appellant in the present appeal is that individual or proprietary concern cannot be treated as commercial concern and the Service Tax is only in respect of the business auxiliary service provided by a commercial concern. We find that this issue is now decided by the Tribunal in the case of **CCE Vs. R.S. Financial Services** reported in 2008 (9) STR 231. The Tribunal held that concern in its ordinary dictionary meaning would mean business of somebody hence concern in the context of business run by sole proprietor means business of such sole proprietary concern. As the activity undertaken by the assessee was a commercial activity, therefore ^{we liable} to pay Service Tax. In view of the above decision, we find no merit in the appeal, the same is dismissed.

(Dictated & pronounced in open Court)

(S.S. KANG)
VICE PRESIDENT

(RAKESH KUMAR)
MEMBER (TECHNICAL)

RM