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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

Appeal No. ST/337 /2008, ST/S/1054/08 Date 21/08/2008

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

To :
M/S PARAMOUNT ADVERTISING SERVICES
KAMLA NEHRU MARKET, OUTSIDE AJMERI GATE,
JAIPUR, RAJASTHAN
M/S PARAMOUNT ADVERTISING SERVICES Appellant

Vs
C.C.E. JAIPUR I Respondent

I am directed to transmit herewith a certified copy of **Final order No.** ST/213/08 **Customs** dated 8/8/08

passed by the Tribunal under Section 129, (B) of the Customs Act,1962 & Financial Act 1994 relating to Service Tax
alongwith Stay order no ST/319/08

Assistant Registrar

(Customs Appeal Branch)

Copy to :
1. Respondent
   C.C.E. JAIPUR I
   N.C.R.BUILDING, STATUE CIRCLE, "C" SCHEME, JAIPUR 302005.
2. Adv. / Consult
   MR.PANKAJ MALIK
   CHARTERED ACCOUNTANTS 207-208, SHREE GOPAL TOWER, KRISHNA MARG, C-SCHEME, JAIPUR-302001
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 Publictions (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. Raghuraman's 44-B, Regal Flat,Shipra Suncity, Indirapuram - 201010,Ghaziabad, DT, U.P.
10. Nidheshak publications, I.P.Estate, new Delhi
11. Taxmann 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. Easy Service Tax Online Dot Com Pvt. Ltd. 407A, Iscon Mall, Above Star India Bazar, Satellite Road, Ahmedabad - 15
15. Office Copy
16. Guard file

Assistant Registrar
(Customs Appeal Branch)

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CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

PRINCIPAL BENCH - COURT NO. 1

Service Tax Appeal No. 337 of 2008 with
Service Tax Stay Application No. 1054 of 2008

(Arising out of Order-in-Appeal No. 10 (RKS)ST/JPR-I/2008 dated 11.02.2008 passed by the Commissioner of Central Excise (Appeals-I), Jaipur).

DATE OF HEARING : 08.08.2008
DATE OF DECISION : 08.08.2008

FOR APPROVAL AND SIGNATURE :

HON'BLE MR. JUSTICE S.N. JHA, PRESIDENT
HON'BLE MR. M. VEERAIYAN, 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 ?.	No
2.	Whether it should be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not ?	Yes
3.	Whether their Lordships wish to see the fair copy of the Order ?	Seen
4.	Whether Order is to be circulated to the Departmental Authorities?	Yes

M/s Paramount Advertising Services .... **Appellants**
(Rep. by Sh. Atul Gupta, CS)

VERSUS

CCE, Jaipur .... **Respondent**
(Rep by Sh. Amit Jain, DR)

CORAM : HON'BLE MR. JUSTICE S.N. JHA, PRESIDENT
HON'BLE MR. M. VEERAIYAN, MEMBER (T)

Final ORDER NO. ST/213/08
Stay Order No ST/319/08

PER M. VEERAIYAN :

Heard both sides on the stay petition for a while. As we find that the appeal could be disposed of on a short issue, we are proceeding to decide the appeal finally after dispensing with the requirement of pre-deposit.

2. The Commissioner (Appeals) vide stay order dated 11.12.2007 ordered deposit of Rs. 18,00,000/- and directed to report compliance by 26.12.2007. This amount of pre-deposit was ordered against a total demand of Service Tax of Rs. 12,98,908/-, besides order for recovery of interest and imposition of penalties. The appellants paid part of deposits amounting to about Rs. 4,00,000/- before the impugned order was passed. The appellants had sought further time for making the pre-deposit, which was not acceded to by the Commissioner (Appeals), and order has been passed without going into the merits of the case.

3. It is submitted by the appellant that so far they have deposited a sum of Rs. 5,31,853/-. The appellant also pleads financial hardship as the Proprietor has met with an accident and there was dislocation in business and some of their clients defaulted in payments.

4. Taking the entire facts and circumstances into account, we direct the appellant to deposit a further sum of Rs. 2 lacs (rupees two lacs only) within eight weeks from today and report compliance before the Commissioner (Appeals) on 17th October, 2008.

5. Subject to ascertaining compliance, the Commissioner (Appeals) shall decide the appeal on merits and without insisting for further pre-deposit. He shall decide the matter after affording reasonable opportunity of hearing. To enable this, we set aside the impugned order of the Commissioner (Appeals) and allow the appeal by way of remand.

6. The appeal and the stay petition are disposed of.

(Dictated and pronounced in the open Court on the 8th day of August, 2008)

(JUSTICE S.N. JHA)
PRESIDENT

(M. VEERAIYAN)
MEMBER (TECHNICAL)

Golay