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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/111 & 120 /2007 Date 28/08/2008

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

To :
RAAJ KHOSLA & CO. PVT. LTD.

1105,SURYA KIRAN BUILDING 19, K.G.MARG, NEW DELHI

RAAJ KHOSLA & CO. PVT. LTD. Appellant

Vs

COMMISSIONER OF SERVICE TAX, DELHI Respondent

I am directed to transmit herewith a certified copy of **Final order No.** ST/223-224 2008 Customs dated 14.07.08

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

   COMMISSIONER OF SERVICE TAX, DELHI

   C.R.BUILDING, I.P.ESTATE, NEW DELHI.

2. Adv. / Consult

   MR.A.K.BATRA & ASSOCIATES

   A-36, FIRST FLOOR, RAJOURI GARDEN, RING ROAD, N 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 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)

IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
West Block No. 2, R.K. Puram, New Delhi – 110 066.
Principal Bench, New Delhi

COURT NO. II
Service Tax Appeal No. 111 & 120 of 2007

[Arising out of the Order-in-Original No. 46-47/RK/2006 dated 15/12/2006 and 20/12/2006 passed by The Commissioner of Service Tax, Delhi, New Delhi.]

For Approval and signature :
Hon'ble Shri S.S. Kang, Vice President
Hon'ble Shri 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 Department Authorities? :

M/s Raaj Khosla & Co. Pvt. Ltd. Appellant

Versus

CST, Delhi Respondent

Appearance

Shri A.K. Batra, C.A. -- for the appellant.

Ms. A.P. Tiwari, Jt. CDR – for the Respondent.

CORAM:**Hon'ble Shri S.S. Kang, Vice President**

Hon'ble Sh. Rakesh Kumar, Member (Technical)

DATE OF HEARING : 14/07/2008.

Final Order No. ST/223-224/08 Dated : 14/7/08

Per. S.S. Kang :-

Heard both sides. Common issue is involved, therefore, appeals are being taken up together.

2. In this case, the demand was confirmed after denying credit on the ground that invoices on the strength of which credit has been availed were not in the name of appellant, some of the invoices are not available, some of the invoices are in the name of the employees of the appellant, in some cases the photocopies of the invoices were produced and the address given in the invoices was not registered with the Revenue Authorities.

3. We find that during argument, the appellant ~~are~~ only restricted their argument in respect of the denial of credit on the ground that the address given in the invoices is not registered with the Revenue Authorities. Appellants are

provider of service under the category of Business Auxiliary Service and are registered with the Revenue Authorities. The appellant are availing credit in respect of the tax paid by them on the service received by them. The invoices were in the name of appellant, however, the address given in the invoices was not mentioned in the registration certificate. The contention of appellant is that registration certificate was got amended by the appellant and the office address which were mentioned in the invoices were also included in the registration certificate with retrospective effect.

4. Applicant relied upon the decision of the Tribunal in their own case, appeal No. 66 of 2006 final order dated 31/01/08, whereby the denial of credit on similar ground was set aside.

5. The contention of revenue is that at the time of taking credit the address mentioned in the invoices were not in registration certificate, therefore, credit was rightly denied.

6. We find that in this case, duty paying documents were in the name of the appellant, only objection of revenue is that

the address mentioned in the invoices is not registered with the Revenue Authorities. We find the registration certificate was subsequently amended included the address mentioned in the invoices with retrospective effect ~~of the address~~. In these circumstances, order whereby credit was disallowed on this ground is set aside and the appeals of the appellant in this regard ~~is~~ are allowed. In respect of credit denied on other grounds, the impugned order is upheld. Appeals are disposed off, as indicated above.

(Dictated and pronounced in open court)

(S.S. Kang)
Vice President

(Rakesh Kumar)
Member (Technical)

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