

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

Appeal No. ST/504 /2006 - CU[DB]
ST/249-57/07 & ST/273-74/07

Date 24/10/2008

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

To :
M/S SHREE FINANCIAL SERICES
SHRI BHAVAN, SILVER JUBLEE ROAD, SIKAR (RAJ)
M/S SHREE FINANCIAL SERICES

Appellant

Vs
Respondent

C.C.E. JAIPUR I

CU[DB] dated 14.10.08

I am directed to transmit herewith a certified copy of **Final order No. ST/304-15/08**
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

C.C.E. JAIPUR I

NCRB, STATUE CIRCLE, C-SCHEME, JAIPUR.

2. Adv. / Consult

MR. L.P. ASTHANA

R-163, SECOND FLOOR, GREATER KAILASH-I, NEW DELHI - 110 048.

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 - 3

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

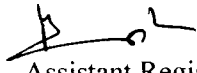
12 Commercial Laws of India Pvt Ltd Post Bag No. 1033, No. 70 (Old No. 88), Thyagarava Road, T. Nagar, Chennai

13 Taxindiaonline.com Pvt. Ltd, B-XI/8183, Vasant Kuni, 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)

(12) M/S ARGUS MARKETING

36-C, GOVINDPURI, RAM NAGAR, SODALA, JAIPUR (RAJ.)

M/S ACCURATE MARKETING

A-12 Hathroi Market Near Amer Pulia
Amer Road Jaipur (Raj)

2.7.0

IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
West Block No.2, R.K.Puram, New Delhi-110066.
Principal Bench, New Delhi.

ST/504/06, ST/249-57/07 & ST/273-74/07

[Arising out of Order-in-Appeal No.50(GRM)ST/JPR-I/06 dt.1.8.06, 12 to 25/GRM/ST/JPR-1/2007 dt.21.2.07 and 39 to 42/GRM/ST/JPR-1/2007 dt.1.3.2007 passed by the Commissioner(Appeals), Jaipur]

For approval and signature:

Hon'ble Mr. S.S.Kang, Vice President
 Hon'ble Mr. RAKESH KUMAR, MEMBER (TECHNICAL)

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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. Shri Financial Services
 M/s. Good Will Finance & Others
 M/s. Sethi Investment & Others

Appellant

Versus

CCE, Jaipur

Respondent

Appearance

Shri Alok Kothari, Chartered Accountant for appellant
 S/Sh. A.K.Madan, Fateh Singh & Vijay Kumar, Authorised Departmental Representative(DR) For respondent

Coram: Hon'ble Mr. S.S.Kang, Vice President
 Hon'ble Mr. RAKESH KUMAR, MEMBER (TECHNICAL)

Final

Date of decision: 14.10.08

Order No. 57/204 - 315/08

Per S.S.Kang:

Common issue is involved, therefore, they are being taken up together.

2. Heard both sides. The appellant filed these appeals against the impugned order whereby the demand of service tax was confirmed on the ground that the appellants are providing the service of "Business of Auxiliary Service". We find that this issue is already covered by the decision of the Tribunal in the case of Chambal Motors(P) Ltd. vide final order No.468 to 470/07 dt.29.10.07, the Tribunal held that as per the terms of agreement, the appellants are providing Business Auxiliary Service. In the present case the appellant entered into agreement with banks on same issues as in the case of Chambal Motors(P) Ltd.(supra). In view of the decision of Tribunal in the case of Chambal Motors(P) Ltd., we find no infirmity in the impugned order. Appeals are dismissed.

Order dictated in the open Court.

(S.S.Kang)
Vice President

(Rakesh Kumar)
Member Technical

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