

TELEGRAM : CEGCANAL  
Website : www.cestat.gov.in

REGISTERED / AD  
Email : delhi@cestat.gov.in

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

Appeal No. ST/261 /2006 - CU[DB]

Date 17/11/2008

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

To :  
THE COMMISSIONER OF CENTRAL EXCISE JAIPUR I  
NCR BUILDING, C-SCHEME, JAIPUR  
THE COMMISSIONER OF CENTRAL EXCISE JAIPUR I

M/S R.S. ENTERPRISES

Appellant

Vs  
Respondent

I am directed to transmit herewith a certified copy of **Final order No. ST/339** **2008 CU[DB]** dated 10.11.08  
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 :**

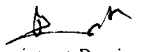
1. Respondent

M/S R.S. ENTERPRISES

H.NO.99, RAJPUT COLONY, SAKATPURA, KOTA (RAJASTHAN)

2. Adv. / Consult

- 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, Indrapuram - 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), Thvagarava 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)

**IN THE CUSTOMS, EXCISE & SERVICE  
TAX APPELLATE TRIBUNAL,  
WEST BLOCK NO. 2, R.K. PURAM,  
NEW DELHI**

**COURT – III**

**SERVICE TAX APPEAL NO. 261 OF 2006**

[Arising out of Order-in-Appeal No. 14-15(MPM)/ST/JPR-I/2006  
passed by the Commissioner (Appeals), Customs & Central Excise,  
Jaipur]

For approval and signature:

Hon'ble Mr. M. Veeraiyan, Member (Technical);  
Hon'ble Mr. P.K. Das, Member (Judicial)

|    |                                                                                                                                      |      |
|----|--------------------------------------------------------------------------------------------------------------------------------------|------|
| 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 would be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not? | NO   |
| 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  |

CCE, Jaipur

Appellant

Vs.

M/s. R.S. Enterprises

Respondents

**Appearance:**

Shri Sumit Kumar, Departmental Representative, for the Revenue,  
None for the respondents

**Coram:**

Hon'ble Mr. M. Veeraiyan, Member (Technical);  
Hon'ble Mr. P.K. Das, Member (Judicial)

Date of Hearing: 10<sup>th</sup> November, 2008

FINAL ORDER NO. 57/339/08 dated 10/11/08

**Per M. Veeraiyan:**

None appeared for the respondents. Heard learned D.R.

2. The original authority confirmed the demand of Rs. 9,884/- on maintenance and repair services and also imposed penalty under various sections. The Commissioner, after appreciating the relevant facts, came to the conclusion that service of repair carried out did not come within the purview of definition of 'Maintenance & Repair'. We have not been shown any valid ground to interfere with the findings of the Commissioner (Appeals). Accordingly, appeal is rejected.

(Dictated & pronounced in the Open Court.)

(M. VEERAIYAN)  
MEMBER (TECHNICAL)

(P.K. DAS)  
MEMBER (JUDICIAL)

Dated 10<sup>th</sup> November, 2008

RK