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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/293 /2007 - CU[DB] Date 15/12/2008

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

To :
RANA SECURITY SERVICES

SMT. BISHNU MAYA RANA, RANA VILLA, 144-
CHANDRABANI, MOHOBEWALA, DEHRADUN
RANA SECURITY SERVICES Appellant

Vs

C.C.E. MEERUT I Respondent

I am directed to transmit herewith a certified copy of **Final order No.** ST/423/08 **CU[DB]** dated 04.12.08

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 MEERUT I

EXCISE CHOWK, UNIVERSITY ROAD, MANGAL PANDEY NAGAR, MEERUT - 250005.

2. Adv. / Consult

MR.RAJESH GUPTA, ACA

SHOP NO 2,FIRST FLOOR, SHALEEN ARCADE, 21-NEW ROAD, DEHRADUN.

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 - 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 N[illegible]heshak 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
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 AND SERVICE TAX APPELLATE TRIBUNAL, NEW DELHI, PRINCIPAL BENCH NEW DELHI

In Service Tax Appeal No.293 of 2007-Customs Branch

[Arising out of Order-in-Appeal No.70-CE/MRT-I/2007 dated 30.03.2007 passed by the Commissioner of Central Excise (Appeals), Meerut]

Date of Hearing/ Decision:04.12.2008

For approval and signature:

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

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1. Whether Press Reporters may be allowed to see 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

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Rana Security Services ...Appellants
[Rep. by Shri Rajesh Gupta, Chartered Account]

Vs.

CCE, Meerut-I ...Respondent
[Rep. by Shri Vijai Kumar, DR]

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

Final Order No. 871/423/08 /Dated:04.12.2008

Per M. Veeraiyan:

Heard both sides.

2. The appellant is wife of (late) Major T.B. Rana, who was running a propriety concern in the name of M/s. Rana Security Service, rendering security services for several ~~penalties~~. parties.

3. The Original Authority confirmed demand of service tax of Rs.1,43,785/- along with interest and imposed penalties under various Sections. The Commissioner (Appeals) reduced the demand of Rs.1,41,670/- by setting aside the demand beyond 5 years in respect of some of the parties. He also reduced the penalty imposed under Section 76 to Rs.20,000/- and penalty imposed under Section 78 to Rs.25,000/-.

4. Ld. Chartered Accountant is not disputing the service tax liability on merits. He submits the following for consideration and seeks reduction of demand in service tax and setting aside penalties in toto:-

(i) In respect of some more parties, the demand confirmed is for period beyond 5 years which is not permissible. This prayer requires to be accepted as similar prayer in respect of some of the parties had already been accepted by the Commissioner (Appeals) and the demand reduced.

(ii) He also submits that the amount of service tax collected should be treated as cum-tax value and this has not been allowed at the earlier stages. This prayer also requires to be accepted.

(iii) Next prayer is for waiver of the penalty on Major Rana as he expired on 29.5.2005 itself. Though the show cause notice was issued on 19.05.2005, the Adjudication Order was passed on 18.08.2006 and taking note of the fact that the Proprietor was not more, the Commissioner (Appeals) instead of setting aside the penalty in toto, has only reduced the penalties. He seeks waiver of the entire amount of penalties. This prayer is also requires to be accepted. Accordingly, the penalties are set aside.

5. The appeal is disposed of in the above terms. The Original Authority will re-determine the service tax liability in the light of our directions, as above.

Order dictated & pronounced in open court on 4.12.2008.

(M. Veeraiyan)
Member (Technical)

(P.K. Das)
Member (Judicial)

Ckp.