

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

Appeal No. ST/444 /2007-SM[BR]

Date 23/01/2008

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


To :
S.K.STAR CABLE NETWORK
HARPREET SINGH ADVODATE, G-125, PREET
VIHAR, DELHI-92

S.K.STAR CABLE NETWORK

C.C.E. JAIPUR I

Appellant
Vs
Respondent

I am directed to transmit herewith a certified copy of Final order No. 119/2008-SM[BR] dated 7.1.2008
passed by the Tribunal under Section 129, (B) of the Customs Act, 1962 & Financial Act 1994 relating to Service Tax


Assistant Registrar
(SM 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.HARPREET SINGH
G-125, PREET VIHAR, DELHI-110092
3. S.D.R.
4. ~~J.C.D.R.~~
5. Bar association, CESTAT, New Delhi
6. M/s. Deeparchi Publications, M-93, marg. 43, saket, New
7. M/s Centax Publications (P) Ltd., 1512-E, Bhishm Pitamah
8. Excise & Customs cases, B-37, Sector -1, NOIDA - 201301
9. R.Venkatraman Constt. 44-B, S.Suncity, Ghaziabad -
10. Nidheshak publications, I.P.Estate, new Delhi
11. Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh,
12. Co. Law Institution
13. TAX INDIA, B-XI/8183, Vasant Kunj, New Delhi - 110070
14. Office Copy
15. Guard file


Assistant Registrar
(SM Appeal Branch)

IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL, NEW DELHI
PRINCIPAL BENCH, NEW DELHI
COURT NO. II

Service Tax Appeal No. 444 of 2007-SM(BR)

(Arising out of Order-in-Appeal No. 93(GRM) ST/JPR-I/2007 dated 24.4.07 passed by the Commissioner, Central Excise & Customs, Jaipur)

For approval and signature

HON'BLE MR. S.S. KANG, VICE PRESIDENT

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 Departmental authorities.	

M/s S.K. Star Cable Network

Appellant

Vs.

CCE, Jaipur-I

Respondent

Appearance:

Shri Harpreet Singh, Advocate

- For appellant

Ms. Archana P. Tiwari, Jt. CDR

- For respondent

CORAM:

HON'BLE MR. S.S. KANG, VICE PRESIDENT

Date of Hearing: 7.1.2008

Final Order No. 119 / 08-SM(BR) dated 7.1.08

Per S.S. Kang:

Heard both sides.

2. The appellant filed this appeal against the impugned order whereby demand of Service Tax was confirmed and penalties were imposed on the appellant on the ground that

appellant provided the service of cable operator. The Revenue is relying upon the statement of Shri Gopesh Arora, Director of M/s Rajasthan Telematics Ltd., Multi System Operator, to make a demand of Service Tax on the basis of 500 number of cable connections.

3. The appellants are not disputing the fact that they are providing the cable operator service. The appellants are only on the question of quantification of demand. The contention is that vide letter dated 7.6.04 M/s Rajasthan Telematics Ltd. rectified the bill raised for the period in dispute and admitted that the appellants were overcharged by taking connectivity of 500 connections whereas it should be about 225 connections. The contention of the appellant is that they are paying Service Tax in respect of 225 connections.

4. I find that the appellants are not disputing that they are provider of cable operator service. The only dispute is regarding number of connections. The appellants were paying Service Tax in respect of 225 connections whereas Revenue is asking for Service Tax in respect of 500

connections. The service provider clarified vide letter dated 7.6.04 that only 225 connections are provided. This fact noticed in the order-in-original as well as in order-in-appeal but no finding is given. In these circumstances, the impugned order is set aside and the matter is remanded to the adjudicating authority to decide afresh after taking into consideration the evidence produced by the appellant in respect of total connections provided by them. The adjudicating authority will pass a fresh order after affording an opportunity of hearing to the appellant. The appeal is disposed of by way of remand.

(Dictated & pronounced in open Court)

(S.S. KANG)
VICE PRESIDENT

RM