

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/233 /2007-SM[BR]

Date 19/05/2008

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

To :
M/S RAMBAGH PALACE HOTELS PVT. LTD.
BHAWANI SINGH ROAD, JAIPUR.

M/S RAMBAGH PALACE HOTELS PVT. LTD.

C.C.E. JAIPUR I

Appellant

Vs

Respondent

I am directed to transmit herewith a certified copy of Final order No. 790 /2008 –SM[BR] dated 11.4.2008
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

MS RENU GUPTA ADV.

51, SARVODAYA ENCLAVE NEW 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 Publications (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. Office Copy

15. Guard file


Assistant Registrar
(SM Appeal Branch)

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE
TRIBUNAL, R.K. PURAM, W.B. NO.2, PRINCIPAL BENCH
NEW DELHI, COURT NO. III**

Service Tax Appeal No.233 of 2007-SM (BR)

[Arising out of Order-in-Appeal No.30(GRM)ST/JPR-I/2007 dated 20.2.2007
passed by the Commissioner of Central Excise (Appeals), Jaipur-I]

Date of Hearing/ Decision:11.4.2008

For approval and signature:

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

1. Whether Press Reporters may be allowed to see CESTAT (Procedure) Rules, 1982.		
2. Whether it should be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	:	wa
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. Rambagh Palace Hotels Pvt. Ltd.

...Appellants

[Rep. by Ms. Renu Gupta, Advocate]

Vs.

CCE, Jaipur-I

...Respondent

[Rep. by Shri A.K. Rastogi, Authorized Departmental Representative (DR)]

CORAM: Mr. P.K. Das, Member (Judicial)

Final Order No. 790/08-SM(BR) Dated: 11.4.2008

Per P.K. Das:

Heard both sides and perused the records.

2. The Appellants filed this appeal against denial of credit on telephones. The Appellants are providing services of "Mandap Keeper, Services". They availed Cenvat Credit amounting to Rs.31,000/- in respect of telephone connection.

3. According to the Revenue the said telephone connections were not installed in the premises from where the output services (Mandap Keeper Service) were provided. It is seen from the order of the Commissioner (Appeals) that the telephone connections were at Reception only and were connected through EPABX Systems. Therefore, it cannot be said that no telephones were installed in the specific area. The Commissioner (Appeals) rejected the Appellants' plea that they failed to produce any evidence. I find that it is required to be verified by the Revenue. Accordingly, I set aside the impugned order and the matter is remanded back to the adjudicating authority to examine the case and to pass an appropriate order in accordance with law. The appeal is allowed by way of remand.

Order dictated & pronounced in the open court on 11.4.2008.

(P.K. Das)
Member (Judicial)

Ckp.