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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/481 /2007 - CU[DB] Date 13/07/2009

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

To :
M/S SHREYANCE ADVERTISERS
ROOM NO 2 & 3, RTC, BUILDING, BESIDE RAJ
TALKIES, G.E.RAOD, RAIPUR (CG)

M/S SHREYANCE ADVERTISERS Appellant
Vs
C.C.E. RAIPUR Respondent

I am directed to transmit herewith a certified copy of **Final order No.** ST/220/ 2009 CU[DB] dated 06.07.09 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. RAIPUR
   CENTRAL EXCISE BUILDING, DHAMTARI ROAD, TIKRAPARA, RAIPUR 492001.
2. Adv. / Consult
   MR.J.K.MITTAL &CO
   A-15,THIRD FLOOR,PRIYADARSHINI VIHAR DELHI-110092
3. S.D.R
4. J.C.D.R.
5. Bar association, CESTAT, New Delhi
6. Director Publications, Customs, Excise. I.P. Estate, New Delhi
7. M/s Centax Publictions Pvt Ltd., 1512-B, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony, New Delhi - 3
8. Commercial Laws of India Pvt Ltd. Post Bag No. 1033, No.2(Old No. 36), Vaithyaram Street, T. Nagar,Chennai -17
9. Raghuraman's 44-B, Regal Flat,Shipra Suncity, Indirapuram - 201010,Ghaziabad, DT, U.P.
10. M/s Manupatra Information Solutions Pvt Ltd. Excise & Customs Cases B-37, Sector - 1, Noida - 201301, Gautam Budh Nagar, (UP)
11. M/s. Deeparchie Publications, M-93, Marg. 46, Saket, New Delhi 110017
12. Taxindiaonline.com Pvt.Ltd, B-XI/8183,Vasant Kunj, New Delhi - 110070
13. Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh, New Delhi - 110026
14. Easy Service Tax Online Dot Com Pvt.Ltd.407A,Iscon Mall,Above Star India Bazar,Satellite Road,Ahmedabad-15
15. LAWCRUX Advisors Pvt Ltd, LAW House,1-8,Sector - 10, Faridabad 121003 (Haryana)
16. Office Copy
17. Guard file

Assistant Registrar
(Customs Appeal Branch)

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

ST/481/07

(Arising out of order-in-appeal No.45(ST)RPR-1/2007 dt.19.6.07 passed by Commissioner(Appeals), Raipur)

M/s. Shreyance Advertisers Appellant

Versus

CCE, Raipur Respondent

Appearance
S/Sh. J.K.Mittal & Sunil Upadhyay, Advs. For Appellant

Sh. Fateh Singh, Authorised Departmental Representative(DR) for Respondent

Coram: Hon'ble Mr. D.N.PANDA, JUDICIAL MEMBER
Hon'ble Mr. RAKESH KUMAR, MEMBER (TECHNICAL)

Final

Date of decision: 6.7.09
Order No. ST/220/09

Per D.N.Panda:

Ld. Counsel Shri J.K.Mittal has a very limited dispute in this case. When the appellant made an application to the jurisdictional authorities on 15.11.06 stating that the appellant is not liable to pay service tax under the category of advertising services for which the registration taken earlier can be cancelled, Such a prayer was not considered by speaking order. The Supdt. passed order on 13.2.07 holding that the services provided by the appellant shall be covered by the Advertising Agency. Being aggrieved by that order, the appellant approached the Ld. Commissioner. That authority dismissed the appeal of the appellant, although he observed in para 5 of the order that the appellant had not furnished the Original Registration Certificate while making the application for cancellation of a certificate. The said authority also held that the registration certificate should be filed before the Supdt. for cancellation alongwith the submissions made in the appeal before him to justify cancellation of the said Registration. He further held that there was no provocation for making the appeal before him when Supdt. had not taken a final decision on the appellant's application dt.15.11.06.

2. Ld. DR submits that there is no quantification of the demand.

3. Heard both sides and perused the record. When we look into para 5 of the order passed by the Ld. Commissioner(Appeals) with aforesaid observations by him, we are unable to convince ourselves that the appellate authority has passed a rational order while dismissing the appeal. When we come to such conclusion, the appellant deserves a fair hearing before cancellation of the Registration Certificate.

4. Therefore in order to do justice to both the sides, it is required to send the matter back to the Ld.

Commissioner(Appeals) who shall hear the appellant afresh and considering his submissions and pleadings as well as the law related to the matter, shall dispose the appeal in accordance with law. It would be preferable to direct the appellant to appear before the Ld. Commissioner(Appeals) on 20.8.09 and make an application before that authority to fix a date of hearing. If an application is so made, that authority shall fix a date of hearing and hear the matter granting fair opportunity to the appellant and pass a reasoned and speaking order.

Order dictated in the open Court.

(D.N.Panda)
Judicial Member

(Rakesh Kumar)
Member Technical

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