

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

Appeal No. ST/55 /2007 - CU[DB]

Date 01/07/2010

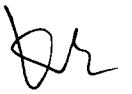
Assistant Registrar
C.E.S.T.A.T, New Delhi

To :
M/S BILLU TECH VIDEO COMMUNICATIONS
JAISHREE LUXURY HOUSE, CHOPATI, SHOPPING
CENTER, KOTA.
M/S BILLU TECH VIDEO COMMUNICATIONS

C.C.E.JAIPUR

Appellant
Vs
Respondent

I am directed to transmit herewith a certified copy of **Final order No. ST/34/ 2010 CU[DB]** dated 29.06.10
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.JAIPUR

NCRB, STATUE CIRCLE, C-SCHEME, JAIPUR.

2. Adv. / Consult

MR.BIPIN GARG

B-1/1289,A-VASANT KUNJ, NEW DELHI

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 Publications Pvt Ltd., 1512-B, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony, New Delhi - 3

8 Company Law Institute of India Pvt Ltd., No.2 (Old No. 36), Vaithyaram Street, T. Nagar, Chennai - 17

9 M/s. Deeparchie Publications, M-93, Marg. 46, Saket, New Delhi 110017

10 Taxmann Allied Service Pvt Ltd., 59/32, New Rohtak Road, New Delhi - 110005

11 Easy Service Tax Online Dot Com Pvt.Ltd.407A.Iscon Mall.Above Star India Bazar.Satellite Road.Ahmedabad-15

12 LAWCRUX Advisors Pvt Ltd, LAW House.1-8.Sector - 10, Faridabad 121003 (Harvana)

13 TaxIndiaOnline.com Pvt Ltd., Unit No.1, 2nd Floor, Vasant Arcade, Nelson Mandela Road, Vasant Kunj, New
Delhi - 110070

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Assistant Registrar
(Customs Appeal Branch)

**IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL,
West Block No. 2, R.K. Puram,
NEW DELHI**

COURT No. II

SERVICE TAX APPEAL No. 55 OF 2007

[Arising out of Order-in-Appeal No. 53(GRM)/ST/JPR-I date d1.8.2006
passed by the Commissioner (Appeals), Customs & Central Excise, Jaipur]

M/s. Billu Tech Video Communication Appellants
Reptd. By Shri Bipin Garg, Advocate
Versus

CCE, Jaipur Respondent
Reptd. By Shri S.R. Meena, D.R.

Date of Hearing/decision: 29th June, 2010

Coram: Hon'ble Dr. C. Satapathy, Technical Member;
Hon'ble Shri Ashok Jindal, Judicial Member

FINAL ORDER NO. 57/34/10 DATED _____

Per Dr. C. SATAPATHY:

Heard both sides.

2. Learned Advocate appearing for the appellant states that the appellants are not contesting the tax liability and they are not pressing for other points raised in the appeal except the claim for cum-tax benefit in calculating the tax amount as they have not collected tax from their customers. Learned Advocate also states that they had made a plea for waiver of penalty under Section 80 of the Finance Act, 1994 on which the lower appellate authority has not given any finding.
3. We have heard learned D.R. for the department.

4. After taking into consideration the arguments from both sides, we uphold the demand of tax but remand the matter to the lower appellate authority for ^{the} limited purpose of ^{considering the} claim of the appellant for recalculation of the tax amount allowing them cum-tax benefit and also their claim for waiver of penalty under Section 80. Lower appellate authority shall pass ^{a fresh} order on these counts after giving opportunity of hearing to the appellants.

The appeal is thus partly allowed by way of remand.

(Dictated & pronounced in the Open Court.)

(DR. C. SATAPATHY)
TECHNICAL MEMBER

(ASHOK JINDAL)
JUDICIAL MEMBER

RK