

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL

PRINCIPAL BENCH, WEST BLOCK No.2, R.K.PURAM, NEW DELHI - 110066

CUSTOMS APPEAL BRANCH

Appeal No. ST/449 /2010 - CU[DB]
ST/S/782/10

Date 05/08/2010

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

To :
M/S PNC INFRATECH LTD.

PNC HOUSE, D-51, KAMLA NAGAR, AGRA (U.P.)

M/S PNC INFRATECH LTD.

C.C.E. CHANDIGARH

Appellant

Vs
Respondent

I am directed to transmit herewith a certified copy of **Final order No. ST/47/ 2010 CU[DB]** dated 23.07.10
passed by the Tribunal under Section 129, (B) of the Customs Act, 1962 & Financial Act 1994 relating to Service Tax

Alongwith Stay Order No ST/141/10

Assistant Registrar
(Customs Appeal Branch)

Copy to :

1. Respondent

C.C.E. CHANDIGARH

C.R. BUILDING, PLOT NO. 19, SECTOR 17-C, CHANDIGARH 160017

2. Adv. / Consult

MR.V. LAXMIKUMARAN

B-6/10, SAFDARJUNG ENCLAVE, NEW DELHI-110029

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

14 Office Copy

15 Guard file

Assistant Registrar
(Customs Appeal Branch)

CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL,
WEST BLOCK NO.II, R.K. PURAM, NEW DELHI-110066.
BENCH-DB

Service Tax Stay Appn. No. ST/S/782/10 in
Service Tax Appeal No.ST/449/2010

[Arising out of Order-in-Appeal No.1/CE/APPL/CHD-II/2010 dated
14.1.2010 passed by the Commissioner (Appeals), Chandigarh].

Date of Hearing: 23.07.2010
Date of decision: 23.07.2010

PNC Infratech Ltd.

...Appellant

Vs.

CCE, Chandigarh-II

... Respondent

Present for the Appellant :Smt. Nupur, Advocate
Shri Ravi Raghavan, Advocate
Present for the Respondent:Shri M. Rastogi, DR

Coram: Hon'ble Mr.D.N.Panda, Judicial Member
Hon'ble Mr. Rakesh Kumar, Technical Member

Final ORDER NO. ST/47/10 DATED:23.07.2010
Stay Order No ST/141/10
PER: D.N.PANDA

Appellant's grievance is that when on similar
circumstances Id. Commissioner (Appeals) has granted relief to
the same appellant under the jurisdiction of Chandigarh, the
appellant should not have been discriminately ~~held~~ ^{dealt} to call for a
huge deposit. Shri Ravi Raghavan, Id. Counsel submits that
there is no hesitation to go back for proper decision by Id.
Commissioner (Appeals), upon deposit of 25% of service tax
demand following the order of the Tribunal passed in stay
application No.64/08 on 4.2.2008 in the case of the same
appellant.

2. Ld. DR supports the orders of the authority below.
3. Heard both sides. Considering that the appellant ^{is} shall showing cooperative attitude, we direct the appellant to deposit **Rs.50,000/-** (Rupees fifty thousand) **within four weeks from today** and produce challan with application for fixation of the hearing before the Id. Commissioner (Appeals) within a week there from. If a challan is produced and the application is made, Id. Commissioner shall fix appropriate date of hearing and dispose the matter on merits granting fair opportunity of hearing to the appellant. Since the grievance of the appellant is that they have been dealt differently, we make it clear to the appellant that in the event of failure on the part of the appellant to participate ^{for hearing before} the Id. Commissioner (Appeals), the matter shall be decided by him ^{on merit} without any repeated adjournments. We dispose the Stay Application and Appeal in the aforesaid manner.

[Dictated & Pronounced in the open Court].

(D.N.PANDA)
JUDICIAL MEMBER

(RAKESH KUMAR)
TECHNICAL MEMBER

Anita