

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

Appeal No. ST/270 /2007 - CU[DB]

Date 02/11/2010

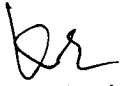
Assistant Registrar
C.E.S.T.A.T, New Delhi

To :
M/S INDO VACATIONS
312/6, VALMIKAI MARG, RAJA PARK, JAIPUR
M/S INDO VACATIONS

C.C.E. JAIPUR I

Appellant
Vs
Respondent

I am directed to transmit herewith a certified copy of **Final order No. ST/83/** 2010 CU[DB] dated 02.11.10
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 I

N.C.R.BUILDING, STATUE CIRCLE, "C" SCHEME, JAIPUR 302005.

2. Adv. / Consult

MR.BIPIN GARG, ADV

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

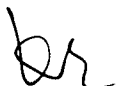
11 Easy Service Tax Online Dot Com Pvt.Ltd.407A.Iscon Mall.Above Star India Bazar.Satellite Road.Ahmedabad-15

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)

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

COURT NO. II

Service Tax Appeal No. 270 of 2007

(Arising out of Order-in-Appeal No.70(GRM)ST/JPR-I/2007 dated 21.03.2007 passed by the Commissioner of Central Excise (Appeals), Jaipur)

M/s.Indo Vacations

Appellants

Vs.

CCE, Jaipur

Respondent

Date of hearing:21.10.2010

Coram: Hon'ble Shri D.N. Panda, Member (Judicial)
Hon'ble Shri Rakesh Kumar, Member (Technical)

Appearance: Rep. by Shri Bipin Garg, Advocate for the Appellants.
Rep. by Shri Fateh Singh, DR for the respondent/Deptt.

Final order No. ST/83/10.....Dated:21.10.2010

Per D.N. Panda:

We heard this matter yesterday and required revenue to bring out the materials on the basis of which show cause notice was issued and also the reason why the appellants should face adjudication and we required both the sides to guide us on the law prevailing at the relevant time.

2. Today, the matter came up for hearing.

3. We find from the show cause notice that there was no charge at all made except *stating* that there was short payment of service tax. Also there is a mention that 8% of the service tax was payable. 8% and 10% of tax

for the respective period were payable. Reason why short payment arose does not come out from the show cause notice. A show cause notice being a foundation for the adjudication, without the charge being levelled calling for defence, such a show cause notice is ill founded. Accordingly, we allow the appeal.

(D.N. Panda)
Member (Technical)

(Rakesh Kumar)
Member (Judicial)

Ckp.