

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/1395/2010 – SM[BR]

Date 04/01/2011

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

To :
C.S.T. DELHI

17-B, I.P. ESTATE, IAEA HOUSE, NEW DELHI.

C.S.T. DELHI

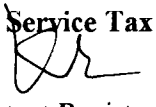
Appellant

Vs
Respondent

M/S BASERA PROPERTIES,

I am directed to transmit herewith a certified copy of **Final order No. 7 / 2011 –SM[BR]** dated 15.12.2010

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

M/S BASERA PROPERTIES,
GF-6A, INDERPRAKASH
BUILDING, BARAKHAMBA
ROAD, NEW DELHI.

2. Adv / Consult

NONE:-----

3. C.D.R

4. Bar association, CESTAT, New Delhi

5. Director Publications, Customs, Excise. I.P. Estate, New Delhi

6. M/s Centax Publications Pvt Ltd., 1512-B, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony, New Delhi -

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

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

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

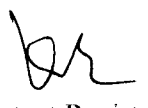
10. Easy Service Tax Online Dot Com Pvt.Ltd.407A.Iscon Mall,Above Star India Bazar,Satellite Road,
Ahmedabad-15

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

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

13. Office Copy

14. Guard file



Assistant Registrar
(SM Appeal Branch)

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

Date of Hearing/Decision:15.12.2010

Service Tax Appeal No.1395/10-SM

[Arising out of Order-in-Appeal No.135/ST/DLH/2010 dated
02.07.2010 passed by the Commissioner Central Excise (Appeals),
New Delhi].

CST, Delhi

...Appellant

Vs.

M/s. Basera Properties

... Respondent

Present for the Appellant :Shri.A.Khanna, DR
Present for the Respondent:None

Coram: HON'BLE MR. D.N. PANDA, JUDICIAL MEMBER

Final **ORDER NO. 07/2011 SM BJ DATED:15.12.2010**

PER: D.N.PANDA

Ld. DR submits that the finding of the Id. Commissioner in para 4 is conflicting in nature. On one hand when the authority says that show cause notice was deficient, on the other hand he says that there were no evidence in respect of veracity of the claim of the assessee. Certainly such conflict affects the conclusion because appellate order should show the points for decision, reasons of decision and the decision thereon. Such process has not been followed in the present case. Therefore, the order passed by the learned Appellate Authority is bound to be remanded back for proper adjudication by a reasoned and speaking order. Consequently,

the matter is remanded to the Id. Appellate Authority to do justice to Revenue.

[Dictated & Pronounced in the open Court].

(D.N.PANDA)
JUDICIAL MEMBER

Anita