

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/1135/2010 – SM[BR] & ST / STAY / 2326 / 2010 –SM[BR]

Date 26/10/2010

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

To :
M/S CHOUDHARY COMMUNICATION & CABLE T. V.
NETWORK
BR-37A, SHALIMAR BAGH, NEW DELHI-110088.

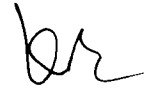
M/S CHOUDHARY COMMUNICATION & CABLE T. V.
NETWORK

Appellant

C.S.T. DELHI

Vs
Respondent

I am directed to transmit herewith a certified copy of Final order No.1144/2010-SM[BR]&S/493/2010 dated 15.10.2010 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

C.S.T. DELHI

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

2. Adv. / Consult

MR.RAM AVTAR, CHARTERED ACCOUNTANT

1135/11, NAIWALA ELLAHI BUX ROAD, KAROL BAGH, NEW DELHI-110005

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
(SM Appeal Branch)

**CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL,
West Block No. 2, R.K. Puram,
New Delhi**

COURT No. II

**ST/Stay/2326/2010-SM IN &
SERVICE TAX APPAL NO. 1135 OF 2010**

[Arising out of Order-in-Appeal No. 84/ST/DLH/2010
dated 6.5.2010 passed by the Commissioner (Appeals),
Central Excise, Delhi-I, Delhi]

M/s. Choudhary Communication &
Cable T.V. Net Work

Appellants
None

Versus

C.S.T., Delhi

Respondent
Rept. By Shri K.P. Singh, SDR

Date of Hearing/decision: 15th October, 2010

Coram: Hon'ble Shri D.N. Panda, Judicial Member;

FINAL ORDER NO. 1144/2010 SM (B) d
DATED

Per D.N. Panda:

S-493/2010 SM (B) d

This appeal is for a very negligible amount of penalty imposed, while the service tax element is said to have been deposited. Considering that this is merely abuse of process of law the appeal is dismissed. Stay application is also dismissed.

(Dictated & pronounced in the Open Court.)

(D.N. PANDA)
JUDICIAL MEMBER

RK