

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

Appeal No. ST/775 /2007 - CU[DB]

Date 05/07/2011

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

To :  
C.C.E. JAIPUR I

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

**C.C.E. JAIPUR I**

Appellant

Vs

Respondent

**SHRI J.P. SHRESTHI**

I am directed to transmit herewith a certified copy of **Final order No.ST/260/ 2011 CU[DB]** dated 01.07.11  
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

**SHRI J.P. SHRESTHI**

4-B-38, MAHAVIR NAGAR EXTN.,  
KOTA, RAJASTHAN

2. Adv. / Consult

**MR.JATIN MAHAJAN,ADV**

157, THIRD FLOOR, VINOBA PURI,  
LAJPAT NAGAR, N DELHI

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

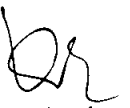
9. Easy Service Tax Online Dot Com Pvt.Ltd.407A,Iscon Mall,Above Star India Bazar,Satellite Road,  
Ahmedabad-15

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

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

12. Office Copy

13. Guard file

  
Assistant Registrar

(Customs Appeal Branch)

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

**COURT NO. II**

**Service Tax Appeal No. 775 of 2007**

[Arising out of Order-in-Appeal No. 183(RKS)ST/JPR-I/2007 dated 19.10.2007 passed by the Commissioner of Central Excise (Appeals), Jaipur-I, Jaipur].

**Date of Hearing/decision: 29<sup>th</sup> June, 2011**

For approval and signature:

Hon'ble Shri D.N. Panda, Judicial Member;  
Hon'ble Shri Mathew John, Technical Member

|   |                                                                                                                                       |  |
|---|---------------------------------------------------------------------------------------------------------------------------------------|--|
| 1 | Whether Press Reporters may be allowed to see the Order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982?         |  |
| 2 | Whether it should be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not? |  |
| 3 | Whether Their Lordships wish to see the fair copy of the Order?                                                                       |  |
| 4 | Whether Order is to be circulated to the Departmental authorities?                                                                    |  |

CCE, Jaipur

Appellant

Vs.

Shri J.P. Shresth

Respondent

Present for the Appellant : Shri Fateh Singh, D.R.  
Present for the Respondent : Shri Jatin Mahajan, Advocate

**Coram: Hon'ble Shri D.N. Panda, Judicial Member  
Hon'ble Shri Mathew John, Technical Member**

**FINAL ORDER NO. ST/260/11 DATED 1.7.11**

**ST/775/2007**

**Per D.N. Panda:**

Learned Commissioner (Appeals) has considered the plea of the respondent in Para <sup>5</sup>~~4~~ of his order. He was satisfied with the proposition that the provision of Section 80 of the Finance Act, 1994 shall be applicable to the respondent. He noticed that tax and interest has been paid voluntarily by the respondent. He again tried to analyse Section 80 in terms of Para ~~8~~ of the order. This clearly shows that the Commissioner (Appeals) has exercised his discretionary power and relieved the respondent from penal consequences. Noticing no <sup>legal</sup> infirmity in the impugned order, Revenue's appeal is dismissed.

(Dictated & pronounced in the Open Court.)

(D.N. PANDA)  
JUDICIAL MEMBER

(~~MATHEW~~JOHN)  
TECHNICAL MEMBER

RK