

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

Appeal No. ST/666 /2007 - CU[DB]

Date 08/06/2011

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

To :
M/S CLASSIC BUILDERS
LIG-81, VAISHALI NAGAR, BHILAI DISTT DURG(CG)
M/S CLASSIC BUILDERS

Appellant

Vs
Respondent

C.C.E. RAIPUR

FO. ST / 221 / 2011

I am directed to transmit herewith a certified copy of Final order No. ~~ST/211/~~ 2011 CU[DB] dated 02.06.11
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

C.C.E. RAIPUR

CENTRAL EXCISE BUILDING,
DHAMTARI ROAD, TIKRAPARA,
RAIPUR 492001.

2. Adv. / Consult

MR. BIPIN GARG

B-1/1289, A-VASANT KUNJ, NEW 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 (Haryana)

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. 2, R.K. Puram,
NEW DELHI**

COURT No. II

Service Tax Appeal No. 666 of 2007 (DB)

Date of hearing/decision: 25th May, 2011

[Arising out of the Order-In-Appeal No.48/Adj/ST/AC/2006-07, dated 19.03.07 passed by The Commissioner (Appeals), Customs & Central Excise, Raipur]

For Approval and signature :

Hon'ble Shri D.N.Panda, Judicial Member

Hon'ble Shri Sahab Singh, 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 would 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 :
Department Authorities?
-

M/s Classic Builders

Appellant

Versus

CCE, Raipur

Respondent

Appearance

Shri B.L.Soni, Departmental Representative – for the respondent.

Ms. Sukriti Das, Advocate – for the appellant.



CORAM : Hon'ble Shri D.N.Panda, Judicial Member
Hon'ble Shri Sahab Singh, Technical Member

Final Order No. S 9/221/11 Dated : 2.6.11

Per : D.N. Panda

Ld. Counsel submits that in the form of table depicted in page 1 of the Show Cause Notice dated 03.03.2005, the work done by appellant was alleged to be taxable. The statement recorded from the appellant does not show any taxable service provided by the appellant. Ld. Counsel also submits that on the basis of invoices of the appellant, the Authority should have come to a proper conclusion. Therefore, remand of the matter for thorough examination of the charge in the Show Cause Notice with the terms of contract shall result in delivery of justice. There is no objection by Revenue to the remand. Since, the matter of levy is crucial, we remand the matter to the original Authority for fresh decision on the controversy granting reasonable opportunity of hearing.

(Dictated & pronounced in the Open Court.)

(D.N. PANDA)
JUDICIAL MEMBER

(SAHAB SINGH)
TECHNICAL MEMBER

RK-I