

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

Appeal No. ST/739 /2007 - CU[DB]

Date 09/03/2011

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

To :
M/S ROYAL FINCON

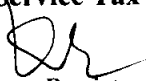
G-7, 1ST FLOOR, NR GEETA ENCLAVE, VINOBA
MARG, C-SCHEME, JAIPUR
M/S ROYAL FINCON

Appellant
Vs
Respondent

C.C.E. JAIPUR I

I am directed to transmit herewith a certified copy of Final order No.ST/77/ 2011 CU[DB] dated 02.02.11

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. JAIPUR I
N.C.R.BUILDING, STATUE
CIRCLE, "C" SCHEME, JAIPUR
302005.
2. Adv. / Consult
MR.ALOK KOTHARI
A-92, MANISH MARG, NEMI NAGAR,
GANDHI PATH, VAISHALI NAGAR, JAIPUR
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
(Customs Appeal Branch)

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI
Court No.IV

ST/Appeal No.739/07

(Arising out of order in appeal No.39 to 42/GRMST/JPR.1/07 dated 1.3.07 passed by the Commissioner of Central Excise (Appeals), Jaipur)

Date of Hearing: 1.2.2011

M/s Royal Fincon

Appellants

Vs

CCE, Jaipur

Respondent

Appeared for the Appellant: None
Appeared for the Respondent: Shri B.L. Soni, DR

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

Final ORDER No. ST/77/11

Per D.N. Panda:

Notice has gone in this case. The appellant is absent.

2. We took assistance of Revenue to ascertain the matter in controversy. Learned DR explains that the appellant was promoting business of the vehicle dealer arranging finance to the needy buyers. The services provided by the appellant was Business auxiliary one which has been rightly adjudicated ^{and} the matter and refund claim was denied.

3. Heard the learned DR.

4. After examining para 9 of the Appellate order alongwith adjudication order, where case of the Revenue has been brought in

para 2 thereof, we notice that learned Authority found the appellant to have been engaged in providing service to customers for raising finance to buy vehicles of the vehicle dealer with whom the appellant had tie up. Such services provided has been considered to be business auxiliary service by the Tribunal in the case of Roshan Motors Ltd Vs CCE Meerut reported in 2009 (13) STR 67.

3. Having noticed the above fact, following the judicial discipline, we do not find any scope to interfere with the order passed by the first Appellate Authority. Consequently, the appeal is dismissed.

(Order dictated and pronounced in the open Court.)

(D.N. PANDA)
Member (Judicial)

(MATHEW JOHN)
Technical Member

MPS*