

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

Appeal No. ST/1293/2011 - CU[DB] WITH ST/S/2721/2011

Date 27/02/2012

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

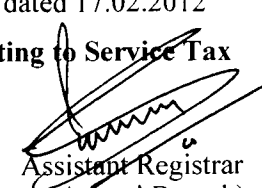
To :
JORA RAM BUILDERS PVT. LTD.
SNEH SAGAR 37, HANWANT NAGAR,
OPP. UMAID BHAWAN PALACE,
RAI KA BAGH, JODHPUR (RAJASTHAN)
JORA RAM BUILDERS PVT. LTD.

Appellant
Vs
Respondent

C.C.E. JAIPUR II

STAY ORDER NO.ST/S/132/2012

I am directed to transmit herewith a certified copy of **Final order No.ST/A/112/ 2012 CU[DB]** dated 17.02.2012 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 II

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

2. Adv. / Consult

MR.L.M. LODHA & CO. C.A

SNEH, 37, HANWANT NAGAR,
OPPOSITE UMAID PALACE,
JODHPUR-342001

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-3

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)

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL**

Service Tax Stay Application No.2721 of
2011 in Service Tax Appeal No.1293 of 2011

M/s. Joraram Builders (P) Ltd.

Appellant

Versus

CCE, Jaipur

Respondent

Appearance: Rep.by Shri Praveer Lodha, C.A., for
the appellant.

Rep. by Shri K.P. Singh, SDR
for the respondent.

CORAM : Hon'ble Shri D.N. Panda, Judicial Member
Hon'ble Shri Rakesh Kumar, Technical Member

Stay order No. ST/ST/32/12-Cus
Final Order No. ST/A/112/12-Cus Dated: 9.2.2012

Per. D.N. Panda

Heard both sides and perused the records.

2. Grievance of the assessee is that there is violation of natural justice not providing the information by Revenue. Ld. Representative for the assessee presents a paper book indicating that various details were provided before the Adjudicating Authority. Perusal of the figures submitted for the years 2005-2006 to

2009-2010 throws light that appellant's liability may ensue since it is not the only construction of the school or college done but there are various other commercial construction such as mall construction, hotel construction, house construction and multi-story buildings, etc. were done. Such activity may bring the appellant to the fold of law.

3. Weighing the gravity of grievance of violation of natural justice, and also looking to the magnitude of service tax demand of Rs.1,12,62,625/- to protect the interest of revenue, we direct the appellant to make deposit of Rs.40.00 lakhs (Rupees Forty lakhs) within four weeks and produce copy of the challan before the adjudicating authority within a week thereof. The appellant shall also make an application before the adjudicating authority to fix the date of hearing while producing challan.

4. If the amount directed above is paid within the stipulated period, the authorities shall fix appropriate

date of hearing and granting fair opportunity of hearing to the appellant, pass a reasoned and speaking order.

5. In view of the decision above, both the stay application and the appeal are disposed of remanding the matter to the adjudicating authority to hear the matter afresh giving copies of relevant documents proposed to be used in adjudication, if copies thereof have not been provided earlier.

[Dictated and pronounced in the open court]

(D.N. Panda)
Judicial Member

(Rakesh Kumar
Technical Member

Ckp.