

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

Appeal No. ST/1298/2010 - CU[DB]

Date 19/01/2012

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

To :
M/S SANJAY ENGINEERING INDUSTRIES
9/3C, RAIL VIHAR, SECTOR NO 9,
VIDHYADHAR NAGAR, JAIPUR.
M/S SANJAY ENGINEERING INDUSTRIES

Appellant

Vs
Respondent

C.C.E. JAIPUR II

I am directed to transmit herewith a certified copy of **Final order No.ST/A/37/ 2012 CU[DB]** dated 18.01.2012
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.PANKAJ MALIK
207-208, SHREE GOPAL TOWER,
KRISHNA MARG, C-SCHEME, JAIPUR-302001
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)

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

COURT NO. II

Service Tax appeal No. 1298 of 2010

(Arising out of Order-in-Appeal No. 284(DKV)st/jpr-I/2010 dated 28.07.2010 passed by the Commissioner (Appeals), Central Excise, Jaipur)

Date of Hearing/decision: 13th January, 2012

For approval and signature:

Hon'ble Shri D.N. Panda, Judicial Member;
Hon'ble Shri Rakesh Kumar, 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?	

M/s. Sanjay Engg. Industries

Appellant

Vs.

CCE, Jaipur

Respondent

Present for the Appellant : Shri Bipin Garg, Advocate
Present for the Respondent : Shri K.K. Jaiswal, SDR

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

FINAL ORDER NO. ST/A/37/12-Cus

Per D.N. Panda:

While passing the ~~say~~⁵ order, Tribunal has appreciated stand of the appellant that the issue involved is no more res-

integra being covered by various decisions of Tribunal and High Courts as that has been recorded in Para 4 of the ^{said} order. Today we do not find any serious ground of Revenue to take a different view then as that was taken in Para 5 of the stay order. A reading of Para 12 (xi) at page 5 of the appellate order demonstrate~~d~~ that there was a reversal of credit done by the appellant who under bonafide belief availed to be ~~is~~ admissible. When the reversal has been done, on consideration of similar issue Tribunal has already granted relief. There cannot be inequality to the present appellant. Our view is further fortified from the judgement of the Hon'ble High Court of Allahabad in the case of Hello Minerals Water (P) Ltd. vs. UOI, reported in 2004 (174) ELT 422 (All.) In view of the aforesaid discussion appeal is allowed.

(Pronounced in the open Court)

(D.N.PANDA)
JUDICIAL MEMBER

(RAKESH KUMAR)
TECHNICAL MEMBER

RK