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

Appeal No. ST/422 /2007 - CU[DB] Date **19/01/2012**

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

To :
M/S VIJAY SHREE PROPERTIES PVT. LTD.
S-2, USHA PLAZA, OPP. ALL INDIA RADIO, M.I. ROAD, JAIPUR

M/S VIJAY SHREE PROPERTIES PVT. LTD. Appellant

Vs

C.C.E. JAIPUR I Respondent

I am directed to transmit herewith a certified copy of **Final order No.ST/A/63/ 2012 CU[DB]** dated 12.01.2012 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 I
N.C.R.BUILDING, STATUE CIRCLE, "C" SCHEME, JAIPUR 302005.

2. Adv. / Consult
MR. BIPIN GARG
B-1/1289,A-VASANT KUNJ, NEW DELHI 110 070.

3. C.D.R
4. Bar association, CESTAT, New Delhi
5. Director Publications, Customs, Excise. I.P. Estate, New Delhi
6. M/s Centax Publictions 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
West Block No. 2, R.K. Puram, New Delhi – 110 066.
Principal Bench, New Delhi

COURT NO. II

DATE OF HEARING : 12/01/12.

Service Tax Appeal No. 422 of 2007

M/s Vijay Shree Properties Pvt. Ltd. Appellant

Versus

CCE, Jaipur – I Respondent

Appearance

Ms. Sukriti Das, Advocate – for the appellant.

Shri R.K. Gupta, Authorized Representative (SDR) – for the Respondent.

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

Final Order No. ST/A/63/12-Cus Dated : 12.1.12

ORDER

Per. D.N. Panda :-

Learned Counsel fairly says that since law has been settled in the case of **Sri Bhagavathy Traders vs. CCE, Cochin** reported in **2011 (24) S.T.R. 290 (Tri. – LB)** requiring reimbursement of expenses to form part of assessable value, the demand arising for the normal period shall be paid by her client.

The demand which is beyond the limitation and time barred is not realisable. Her prayer is also to waive the penalty.

2. Learned representative for Revenue supports the order of authority below saying that nothing is time barred.

3. Heard both sides and perused the records.

4. When the matter is in controversy no one will be in a position to estimates its liability. Therefore, to resolve the dispute on the facts and circumstances of this case, the demand shall be realisable for normal period with interest, if any. Penalty imposed is waived. The appeal is partly allowed.

(Dictated and pronounced in open court)

(D.N. Panda)
Judicial Member

(Rakesh Kumar)
Technical Member

PK