

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

Appeal No. ST/STAY/3155/2010 IN ST/1499/2010 - CU[DB]

Date 03/02/2012

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

To :
M/S STATE BANK OF INDIA,
SANGANERI GATE, JAIPUR.
M/S STATE BANK OF INDIA,

Appellant

Vs
Respondent

C.C.E. JAIPUR I

STAY ORDER NO.ST/S/92/2012

I am directed to transmit herewith a certified copy of **Final order No.ST / A / 89 / 2012 CU[DB]** dated 31.01.2012 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
MRS.RENU GUPTA,ADVOCATE
1058, SECTOR-3, R.K.PURAM,
NEW DELHI - 110 022

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 AND SERVICE TAX APPELLATE
TRIBUNAL, NEW DELHI, PRINCIPAL BENCH NEW DELHI

Date of Hearing:26.12.2011

Date of decision:26.12.2011

Service Tax Stay Application No.3155 of 2010 in
Service Tax Appeal No.1499 of 2010

[Arising out of Order-in-Appeal No.259(DKV)ST/JPR-I/2010 dated 5.7.2010 passed by the Commissioner of Central Excise & Customs (Appeals), Jaipur].

M/s.State Bank of India

Appellant

Vs.

CCE, Jaipur-I

Respondent

For approval and signature:

Hon'ble Smt. Archana Wadhwa, Member (Judicial)

Hon'ble Shri Rakesh Kumar, Member (Technical)

1. Whether Press Reporters may be allowed to see 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?

Appearance: Rep. by Ms. Renu Gupta, Advocate for the appellant.
Rep. by Shri K.K. Jaiswal, DR for the respondent.

CORAM: Hon'ble Smt. Archana Wadhwa, Member (Judicial)
Hon'ble Shri Rakesh Kumar, Member (Technical)

Final Order No. ST/A/89/12- CW
Stay order No. ST/892/12- CW

Per Rakesh Kumar:

In this case, service tax demand of Rs.2,21,805/- alleged to have been short paid during October, 2004 to November, 2004 and Jan. 2005 to May, 2005 has been confirmed against the appellant alongwith interest besides imposition of penalty. On appeal to the Commissioner (Appeals), he upheld the service tax demand and also imposition of penalty. Against this order, the present appeal along with stay application has been filed.

2. Heard both the sides.
3. Ms. Renu Gupta, Ld. Counsel for the appellant pleads that there is no short payment and in support of this contention, she submitted a reconciliation statement.

4. Shri K.K. Jaiswal, Id. Departmental Representative also submitted a report in this regard, according to which the figures of the total tax paid are different than those claimed by the Appellant.

5. Since both sides pray for remanding the ~~impugned order~~^{matter} and since the extent to which the service tax liability had actually been discharged by the Appellant can be decided by the original adjudicating authority, the impugned order is set aside and the matter is remanded to the Original Adjudicating Authority for reconciliation exercise and re-determining the Appellant's service tax liability, if any, and liability for penalty, if any imposable. The stay application as well as appeal stands disposed of in the above manner.

[order dictated & pronounced in open court]

(Archana Wadhwa)
Member (Judicial)

(Rakesh Kumar)
Member (Technical)

Ckp.