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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/486/2006-CU[DB]

Dated: **29/06/2012**

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

JBM AUTO COMPONENTS LTD
Plot No 133, Sector-24, Faridabad

JBM AUTO COMPONENTS LTD (Appellant)

VS

THE COMMISSIONER OF SERVICE TAX, DELHI I (Respondent)

I am directed to transmit herewith a certified copy of Final Order No. **ST/A/484/2012-CU[DB]** dated **25/06/2012** passed by the Tribunal under section **01(5) of the Finance Act, 1994 relating to Service Tax Act, 1994.**

Assistant Registrar
CUSTOMS Appeal Branch

Copy To,
1. Respondent
THE COMMISSIONER OF SERVICE TAX, DELHI I
C.R. Building, I.P.Estate, New Delhi

2. Advocate(s) / Consultant(s):
R. SANTHANAM
C-3/210, JANAK PURI, NEW DELHI - 110 058.

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. Gaurd File

Assistant Registrar
CUSTOMS Appeal Branch

IN THE CUSTOMS, EXCISE AND SERVICE TAX
APPELLATE TRIBUNAL, NEW DELHI
PRINCIPAL BENCH, COURT NO. III

Service Tax Appeal No. 486 of 2006

[Arising out of Order-in-Original No. 56/ST/DLH/2006 dated 30.6.2006 passed by the Commissioner of Central Excise & Service Tax, New Delhi]

For approval and signature:

Hon'ble Ms. Archana Wadhwa, Member (Judicial)
Hon'ble Mr. Mathew John, Member (Technical)

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1. Whether Press Reporters may be allowed to see the Order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982? : No
2. Whether it should be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not? : No
3. Whether Their Lordships wish to see the fair copy of the Order? : Seen
4. Whether Order is to be circulated to the Departmental authorities? : Yes

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M/s. J.B.M. Auto Components Ltd. — Appellants

Vs.

Commissioner of Central Excise
Delhi I — Respondent

Appearance:

Shri R. Santhanam, Advocate for the Appellants
Shri R.K. Gupta, AR for the Respondent

CORAM:

Hon'ble Ms. Archana Wadhwa, Member (Judicial)
Hon'ble Mr. Mathew John, Member (Technical)

Date of Hearing: 30.3.2012
Date of decision : 25.6.2012

Final **ORAL ORDER NO. ST/A/484/12-Cus.**

Per Archana Wadhwa (for the Bench):

After hearing both sides, we find that the demand of Service Tax of Rs.5,17,537/- stand confirmed against the appellant on the ground that during the period 2001-2002 and 2002-2003, they have provided management consultancy services to M/s. Krupp JBM Pvt. Ltd. Tamilnadu with whom they have entered into ~~with~~ an agreement.

2. We find that Commissioner (Appeals) vide his impugned order has observed as under:

> "…. I observe that as per the said agreement it has clearly been agreed upon at Page No.1 that the appellants shall provide the Management and administrative assistance in respect of C 195 project of Ford India Ltd. The adjudicating authority has discussed in depth the activities carried out by the appellants and correctly evaluated and concluded that the services provided by the appellants fall within the ambit of definitions of taxable service i.e. Management Consultant as have been provided in the Act ibid. The adjudicating authority has considered all contentions of the appellants and voluntary statements tendered by the concerned officials duly authorised by the appellants minutely and passed the impugned order. I find no infirmity in the impugned order. The order-in-Appeal No. 107/2004_CE dated 23.6.2004 in r/o Batliboi Consultants (P) Ltd. passed by the Commissioner (Appeals) , Bangalore -2006 (1) STR 229 (Commr.Appl) and Order-in-Appeal No. 157/2004-CE dated 20.8.2004 in r/o Maini Precision Pvt. Ltd. passed by the Commissioner (Appeals), Bangalore -2006 (1) STR 230 (Commr.Appl) quoted by the appellants during personal

hearing are not relevant as facts and circumstances of the instant case are different. In view of the above, I do not find sufficient force in the appeal and therefore reject the same."

3. As is seen from the above, appellate authority has not applied his own independent mind to various issues involved in the appeal and various contentions raised by the appellant. It stand simply observed by the appellate authority that all the issues stand discussed in detail by the adjudicating authority and he find himself in agreement with the same. Such types of orders passed by Commissioner (Appeals) cannot be held to be just and fair orders. Similarly, he has simply observed that the decisions relied upon by the appellant are not relevant without discussing as to how the same are not relevant and what is difference in the facts and circumstances of those cases, As compared to the facts and circumstances of the case. We do ~~not~~ hasten to call impugned order as cryptic . We accordingly set aside the impugned order and remand the matter to Commissioner (Appeals) for fresh decision. Needless to say that he will deal with all the issues raised before him by the appellants after granting opportunity of personal hearing to them.

4. Appeal is allowed by way of remand.

(Pronounced in the open court on 25/6/17

(Archana Wadhwa)
Member(Judicial)

(Mathew John)
Member(Technical)

ss