

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

Appeal No. : ST/1672/2011-CU[DB], ST/S/3482/11

Dated: 09/07/2012

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

**HINDUSTAN TECHNOSOL
PRIVATE LIMITED**

C-15, 1st Floor, Surajpole Mandi, Jaipur.

**HINDUSTAN TECHNOSOL PRIVATE
LIMITED**

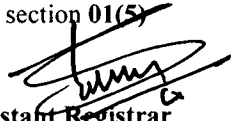
(Appellant)

VS

C.C.E. JAIPUR I

(Respondent)

I am directed to transmit herewith a certified copy of Final Order No. ST/A/513/2012-CU[DB] ,
Stay/MISC Order No. and ST/SO/794/2012 dated 27/06/2012 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

C.C.E. JAIPUR I

N.C.R. Building, Statue Circle, "C"
Scheme, jaipur 302005.

2. Advocate(s) / Consultant(s):

JATIN MAHAJAN, ADV
157, THIRD FLOOR, VINOBA PURI,
LAJPAT NAGAR, N DELHI

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

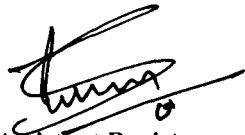
9. Easy Service Tax Online Dot Com Pvt. Ltd., 407A, Iscon Mall, Above Star India Bazar, Satellite Road,
Ahmedabad-15

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

**CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, NEW DELHI
Court No.III**

**ST/Stay No.3482/2011
ST/Appeal No.1672/2011**

(Arising out of order in appeal No.432/DKV/ST/JPR.1/2011 dated 13.10.2011 passed by the Commissioner of Customs & Central Excise(Appeals), Jaipur)

Date of Hearing: 27.6.2012

For Approval and signature:

Hon'ble Mrs. Archana Wadhwa, Member Judicial
Hon'ble Mr.Mathew John, 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? | Yes |
| 2. | Whether it would 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 Department Authorities? | No |

M/s Hindustan Technosol Pvt Ltd

Appellant

Vs

CCE, Jaipur

Respondent

Appeared for the Appellant: Shri Jatin Mahajan, Advocate

Appeared for the Respondent: Shri K.P. Singh, SDR

Coram: **Hon'ble Mrs. Archana Wadhwa, Member(Judicial)**
Hon'ble Shri Mathew John, Member (Technical)

Final ORDER No. ST/A/513/12 - Cur.
Stay order No. ST/S/794/12 - Cur.

Per Mathew John:

In this case, there is a confirmed demand of Rs. 15,36,517/-.
The learned Commissioner (Appeals) ordered for a deposit of Rs. 7.5 lakhs as a condition for admission of appeal before him. Since the

appellant did not make such pre-deposit, the Commissioner (Appeals) rejected the appeal.

2. The Counsel for appellants submits that the Tribunal vide final order No ST/A 363-366-/12-Cus dated 7.5.12, has already decided that ~~in case of~~ turnover charges, stamp duty, Sebi fees, DEMAT charges in the case of services provided by stock broker will not form part of the value of service. He argues that the same ratio will apply in the appellant's case also who is acting a member of Multi Commodity Exchange. Further he points out that in the case of V.SAT charges collected from customers, stay has been granted by the Tribunal in Stay Order No ST/S 439-442/12-Cus dated 17.4.12. Therefore, he prays that there is no case for asking for any pre-deposit for hearing of this appeal. He requests that the matter may be sent to Commissioner (Appeals) for deciding the issue on merits without insisting on pre-deposit

3. Considering the decisions already given by the Tribunal, we are of the view that pre-deposit of dues arising from the impugned order can be waived for admission of appeal before the Commissioner (Appeals). We order accordingly and direct the Commissioner (Appeals) to decide the issue on merits without insisting on pre-deposit.

4. Accordingly stay petition and appeal before this Tribunal are disposed of. We make it clear that this Tribunal has not taken any final view in the matter except in the case of charges of the type considered in the Final Order dated 7.5.12 referred supra.

(Order dictated and pronounced in the open Court.)

(MATHEW JOHN)
Member (Technical)
MPS*

(ARCHANA WADHWA)
Member (Judicial)