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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/582/2008-CU[DB]

Dated: **11/07/2012**

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

C.C.E. MEERUT I
Excise Chowk, University Road, Mangal
Pandey Nagar, Meerut - 250005.

C.C.E. MEERUT I (Appellant)

VS

MULTANI MOTORS FINANCE (P) LTD. (Respondent)

I am directed to transmit herewith a certified copy of Final Order No. **ST/A/514/2012-CU[DB]** dated **26/06/2012** 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
MULTANI MOTORS FINANCE (P) LTD.
46-TRANSPORT NAGAR, MEERUT.

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

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. 582 of 2008

Date of Hearing/ decision: 26.6.2012

[Arising out of Order-in-Appeal No. 116/CE/MRT-I/ 2008 dated 30.5.2008 passed by the Commissioner of Central Excise(Appeals), Meerut I]

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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Commissioner of Central Excise
Meerut I — Appellants

Vs.

M/s. Multani Motors Finance (P) Ltd. — Respondent

Appearance:
Shri B.L. Soni, DR for the Appellants
None for the Respondent

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

Final **ORAL ORDER NO .ST/A/514/12-Cus.**

Per Archana Wadhwa (for the Bench):

Revenue is in appeal against the order of Commissioner (Appeals) vide which he has held that in case of business of hire purchase finance, when loan is given to a client for a fixed period, Service Tax is leviable only on interest and not on entire EMI received by the appellants. He has accordingly, set aside the order and directed the lower authorities to verify the actual receipts of value of taxable service during the relevant period and to confirm Service Tax accordingly.

2. On going through the memo of appeal filed by the Revenue, we find that there is no grievance as regards the legal issue decided by the Commissioner (Appeals). The only plea of the Revenue is as regards the figures of interest etc. as reflected in their ledger, we find that Commissioner (Appeals) has already remanded the matter for verification of such figures. As such, Revenue cannot be held to be aggrieved with said order of Commissioner (Appeals). Their appeal is accordingly rejected.

(Pronounced in the open court)

(Archana Wadhwa)
Member(Judicial)

(Mathew John)
Member(Technical)

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