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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/426/2007-CU[DB]

Dated: **20/07/2012**

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

BHARTI HEXACOM INDIA LTD.
K-21, Suny House, Malviya Marg, C
Scheme, Jaipur

BHARTI HEXACOM INDIA LTD. (Appellant)

VS

C.C.E. JAIPUR I (Respondent)

I am directed to transmit herewith a certified copy of Final Order No. **ST/A/531/2012-CU[DB]** , dated **04/07/2012** 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):
V. LAXMIKUMARAN
5,JANGPURA EXTENSION,LINK
ROAD,NEW DELHI-110014

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 & SERVICE TAX APPELLATE TRIBUNAL
West Block No. 2, R.K. Puram, New Delhi – 110 066.

Date of Hearing : 4.7.2012

Service Tax Appeal No. 426 of 2007

[Arising out of the Order-in-Appeal No. 95(GRM)ST/JPR-I/2007 dated 24.4.2007 passed by the Commissioner (Appeals), Customs & Central Excise, Jaipur]

For Approval & Signature :

Hon'ble Shri D.N. Panda, Judicial Member
Hon'ble Shri Mathew John, Technical Member

1.	Whether Press Reporter may be allowed to see the Order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982?	
2.	Whether it would be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	
3.	Whether their Whether their Lordships wish to see the fair copy of the order?	
4.	Whether order is to be circulated to the Department Authorities?	

M/s Bharti Hexacom India Ltd. — Appellant

Vs.

CCE, Jaipur — Respondent

Appearance:

Appeared for Appellant : Shri Karan Sachdev, Advocate
Appeared for Respondent : Shri Sumit Kr., A.R.

CORAM: Hon'ble Shri D.N. Panda, Judicial Member
Hon'ble Shri Mathew John, Technical Member

Final Order No. ST/A/531/12-Cus dated............

Per **D.N. Panda :**

Ld. Counsel fairly states that the present case is governed by the decision of Apex Court in the case of **Idea Mobile Communication Ltd. Vs. CCE, Cochin** – 2011 (23) STR 433 (SC) and appellant's liability under Finance Act, 1994 arises. The appellant has discharged its duty liability with interest for the entire period covered by adjudication. But he prays that cum tax benefit being available the matter may go back to the ld. adjudicating authority to recompute the liability. Also he submits that appellant shall cooperate to do such exercise. It is also prayer of ld. Counsel that due to various controversies on the subject of taxation of service, the matter travelled to apex court for which penalty levied may be waived.

2. Revenue has no difference to the aforesaid proposition. There was also an order of the Tribunal vide Final Order No. ST/A/161-162/2012-Cus on the aforesaid subject. Confirming tax liability for the period under adjudication, we direct that the matter should go back to the ld. Adjudicating authority for a limited exercise of recomputation of liability granting cum tax benefit as permissible under law and the demand ultimately arising thereby shall follow interest which shall be payable by the appellant within the time that shall be allowed by ld. Adjudicating authority. There shall no penalty.

(Dictated & pronounced in open Court)

(D.N. Panda)
Judicial Member

(Mathew John)
Technical Member

RM