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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

STAY Application No. : ST/Stay/3057/2012
Appeal No. : ST/2331/2012-CU[DB]

Dated: **27/08/2012**

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

Time Education Pvt Ltd
111/9, Ist Floor, Kishangarh Vasant Kunj,
N Delhi-70

Time Education Pvt Ltd (Appellant)

VS

C.S.T.-Delhi (Respondent)

I am directed to transmit herewith a certified copy of Final Order No. **ST/A/552/2012-CU[DB]** ,Stay Order No. **ST/SO/864/2012** dated **22/08/2012** 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.S.T.-Delhi
17-B,I.A.E.A.House,M.G.Road,I.P.Estate,New Delhi,110002

2. Advocate(s) / Consultant(s):
A.K.BATRA & ASSOCIATES
A-36, First Floor, Rajouri Garden, Ring Road, 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

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

Service Tax Appeal No. 2331 of 2012
Service Tax Stay Application No. 3057/ 2012

Date of Hearing/ decision: 22.8.2012

[Arising out of Order-in-Appeal No. 108/ST/D-II/ 2012 dated 10.5.2012 passed by the Commissioner of Central Excise (Appeals), Delhi II]

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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Time Education Pvt. Ltd. — Appellants

Vs.

Commissioner of Central Excise
New Delhi — Respondent

Appearance:
Shri Vaibhav Jain, Advocate for the Appellants
Shri Amreesh Jain, AR for the Respondent

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

Stay **ORAL ORDER NO** ST/S/864/12-Cus
Final order No. ST/A/552/12-Cus

Per Archana Wadhwa (for the Bench):

After dispensing with the condition of pre-deposit of Service Tax of Rs. 2,26,257/- and penalty, we proceed to decide the appeal with the consent of both sides.

2. The said Service Tax stand confirmed by denying the benefit of Cenvat credit of Service Tax paid on various services like royalty, advertising, telecommunication etc. The credit stands denied on the ground that the documents on the basis of which the appellant has taken the credit, does not mention address of the appellant so as to establish the nexus between the two.

3. Learned advocate appearing for the appellant submits that these are rectifiable defects and subsequent to passing of impugned order, they have produced the affidavit of the person who had provided the service.

4. Ld. DR appearing for the Revenue, submits that such affidavit was not examined by the original adjudicating authority.

5. In view of above, we set aside the impugned order and remand the impugned order to original adjudicating authority for examination of

the additional evidence produced by the appellant for establishing the nexus between the services so received by them and themselves.

6. Stay petition as also appeal gets disposed of in the above manner.

(Pronounced in the open court)

(Archana Wadhwa)
Member(Judicial)

(Mathew John)
Member(Technical)

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