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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/3048/2012
**Appeal No. :** ST/2321/2012-CU[DB]

Dated: **04/09/2012**

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

**The Finance House**
Sco 142-144 (basement), Cabin No. 12,
Sector-17, Chandigarh-160017

**The Finance House** (Appellant)

**VS**

**C.C.E. & S.T.-Chandigarh-i** (Respondent)

I am directed to transmit herewith a certified copy of Final Order No. **ST/A/557/2012-CU[DB]**, Stay/MISC Order No. **ST/SO/902/2012** and dated **22/08/2012** passed by the Tribunal under section 86(5) **of the Finance Act, 1994 relating to Service Tax Act, 1994.**

**Assistant Registrar**
**CUSTOMS Appeal Branch**

**Copy To,**
**1. Respondent**
**C.C.E. & S.T.-Chandigarh-i**
CENTRAL REVENUE
BUILDING...SECTOR 17-C,
CHANDIGARH,160017

**2. Advocate(s) / Consultant(s):**
Vikrant Kackria
509, Sec-7,Panchkula, Haryana

**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. Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Ameer Pet, Hyderabad – 500038

13. Office Copy

14. 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 Stay Application No. 3048/ 2012** and
**Service Tax Appeal No. 2321 of 2012**

Date of Hearing/ decision: 22.8.2012

[Arising out of Order-in-Original No. 98/ST/Appl/CHD-I/ 2012 dated 03.05.2012 passed by the Commissioner of 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? : Yes

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? : No

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M/s. The Finance House — Appellants

Vs.

Commissioner of Central Excise
Chandigarh — Respondent

**Appearance**:
Shri Vikrant Kackria, Advocate for the Appellants
Shri N.Pathak, AR for the Respondent

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

Final **ORAL ORDER NO.** ST/A/557/12-Cus
Stay order No. ST/S/902/12-Cus.

**Per Mathew John ( for the Bench)**:

In this case, Commissioner (Appeals) has dismissed the appeal for the reason that pre-deposit order made by him has not been complied with. Commissioner (Appeals) has asked for pre-deposit of entire tax amount of Rs.18,33,359/-. The counsel submits that the demand is based on figures taken from his balance sheet which includes many other activities which are not taxable and they wanted to demonstrate this before Commissioner (Appeals) and therefore, pre-deposit asked for is very unreasonable. He submits that he has already made deposit of Rs. 1,98,910/- and is willing to deposit another Rs.3,00,000/- for exercising his right before the Commissioner (Appeals). We consider that this amount is sufficient and therefore, we order that if they make such deposit and appear before Commissioner (Appeals), the said authority should decide the issue on merits and pass order on merits.

2. The appellant is directed to make the deposit within 8 weeks of receipt of this order and produce challans before Commissioner (Appeals). Accordingly, stay petition as well as appeal are disposed of.

(Pronounced in the open court)

( Archana Wadhwa )
Member(Judicial)

( Mathew John )
Member(Technical)

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