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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/73/2006-CU[DB], ST/74/2006-CU[DB]

Dated: **11/09/2012**

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

JAYPEE BELA PLANT
(Unit - Jaiprakash Associates Limited)
Jaypee Puram, Distt. Rewa (MP)

JAYPEE BELA PLANT (Appellant)

VS

THE COMMISSIONER OF CENTRAL EXCISE, BHOPAL (Respondent)

I am directed to transmit herewith a certified copy of Final Order No. **ST/A/574-575/2012-CU[DB]** dated **29/08/2012** 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**
THE COMMISSIONER OF CENTRAL EXCISE, BHOPAL
42, Administrative Area, Arera Hills,
Hoshangabad Road, Bhopal (MP)

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

P.T.O.

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

JAYPEE REWA PLANT
(Unit - Jaiprakash Associates Ltd.) Jaypee
Nagar, Distt. Rewa (MP)

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

Date of Hearing : 29.8.2012

Service Tax Appeal No. 73-74 of 2006

[Arising out of the Order-in-Original No. 148 & 149-CE/BPL/2005 dated 23.11.2005 passed by the Commissioner (Appeals), Customs & Central Excise, Bhopal)

For Approval & signature :

Hon'ble Ms. Archana Wadhwa, Member (Judicial)
Hon'ble Shri Mathew John, Member (Technical)

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 Lordships wish to see the fair copy of the order?	
4.	Whether order is to be circulated to the Department Authorities?	

M/s Jaypee Rewa Plant
Jaypee Bela Plant — Appellants

Vs.

CCE, Bhopal — Respondent

Appearance:

Appeared for Appellant : Shri B.L. Narasimhan, Advocate & Ms. Nupur, Advocate

Appeared for Respondent : Shri Govind Dixit, A.R.

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

Final Order No. ST/A/574-575/12-Cus dated............

Per Archana Wadhwa :

Both the appeals are being disposed of by a common order, as the issue involved is the same. It is seen that the service tax, in respect of

GTO services received by the appellant stands confirmed for the period 17.11.1997 to 2.6.1998 by way of issuance of Show Cause Notice dated 12.4.2004 and 17.4.2004. The said confirmation was on reverse charge basis, as a recipient of the said services.

2. The appellants challenged the Show Cause Notices to be barred by limitation. However, ld. Advocate appearing for the appellants fairly concedes that the service tax demand stands deposited by them and they are not seeking refund of the same or setting aside of the same. The challenge is of interest and penalty.

3. We find that the issue is no more res integra and stands decided by the Tribunal in the same appellant's case that is M/s J.P. Bela Plant vide Final Order No. 719-720/2011-SM(BR) dated 6.9.2011 as also in the case of Samruddhi Cement Ltd. Vide Final Order No.ST/220/2011 dated 20.5.2011. Further in the case of M/s Agauata Sugar & Chemicals vide Final No. 407-410/2012-Cus., the demand raised after the period of limitation were held to be barred by limitation.

4. In view of the above, we set aside the confirmation of interest and imposition of penalty while upholding the confirmation of demand, as

not contested by the appellant. Both the appeals are disposed of in the above manner.

(Dictated & pronounced in open Court)

(Archana Wadhwa)
Member (Judicial)

(Mathew John)
Member (Technical)

RM