TELEGRAM : CEGCANAL
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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/3206/2012
Appeal No. : ST/2461/2012-CU[DB]

Dated: **05/10/2012**

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

RAM SWARUP CHAWLA
42, S.C.BASU ROAD, ALLAHABAD.

Ram Swarup Chawla (Appellant)

VS

C.C. & C.E. & S.T.-Allahabad (Respondent)

I am directed to transmit herewith a certified copy of Final Order No. **ST/A/613/2012-CU[DB]**, Stay/MISC Order No. **ST/SO/1050/2012** and dated **21/09/2012** 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. & C.E. & S.T.-Allahabad
38...M G MARG...
CIVIL LINES,
ALLAHABAD,
UTTAR PRADESH
211001

2. Advocate(s) / Consultant(s):
DHARMENDRA SRIVASTAVA &
ASSOCIATES,CA
13/392(I) CIVIL LINES,
KANPUR,
UTTAR PRADESH

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

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, NEW DELHI
Court No.II

ST/Stay No 3206/12 in ST/A No.2461/2012

(Arising out of order in appeal No.91/ST/Alld/2012 dated 17.5.12 passed by the Commissioner of Customs & Central Excise(Appeals), Allahabad)

Date of Hearing: 21.9.2012

For Approval and signature:

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

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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?

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?

Mr. Ram Swarup Chawla — Appellant

Vs

CCE, Allahabad — Respondent

Appeared for the Appellant: Shri Dharmendra Srivastava, Advocate
Appeared for the Respondent: Shri Amresh Jain, SDR

Coram: **Hon'ble Mr D.N. Panda, Judicial Member**
Hon'ble Shri Mathew John, Technical Member

Stay ORDER No. ST/S/1050/12-Cus.
Final order No. ST/A/613/12-Cus

Per D.N. Panda:

We find no substance to interfere to the order passed by the learned Commissioner (Appeals) where he has held that online information and data processing as well as retrieval charging fees shall be leviable to service tax, So also the nature of activity described does not permit to held otherwise. The appellant is cooperative to put an end to the litigation depositing the service tax element. It is prayed by the appellant that if the penalty is reduced to 25% of the service tax in view of the reasonable cause of difficulty in understanding the law being at the initial stage, there may not be further grievance by the appellant.

2. Learned DR on the other hand supports the appellate order.

3. In view of the observation aforesaid from the first appellate order., we find reasonable cause existing to reduce penalty to 25% of the service tax demand. We confirm the tax demand with interest and grant partial relief to the appellant in respect of penalty under Section 78 of the Finance Act, 1998 to the extent of 25% of the service tax demand to be payable and also confirm the penalty under Section 77 of the Finance Act, 1994.

4. In view of the order as above, both stay application and appeal are disposed of in the manner indicated above.

(Order dictated and pronounced in the open Court.)

(MATHEW JOHN)
Member Technical
MPS*

(D.N. PANDA)
Member Judicial