FAX : 011-26108426 REGISTERED / AD

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, WEST BLOCK NO.2, R.K.PURAM, NEW DELHI-110066
CUSTOMS APPEAL BRANCH

Dated: **29/11/2012**

To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. **ST/A/717/2012-CU[DB]**, Stay/MISC Order No. **ST/SO/1282/2012** and dated **21/11/2012**

I am directed to transmit herewith a certified copy of order passed by the Tribunal under section **01(5) of the Finance Act, 1994 relating to Service Tax Act, 1994.**

Asstt. Registrar(CUSTOMS Appeal Branch)

	Application	Appeal	Name and Address of Appellant
1	ST/Stay/3417/2012	ST/2689/2012	**India Tourism Development Corporation Limited** Scope Complex, 6th Floor, Lodhi Road,1006, N Delhi-03

	Name and Address of Respondent
2	**C.S.T.-Delhi** 17-B, I.A.E.A.House, M.G.Road, I.P.Estate, New Delhi, Delhi 110002

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Copy To
3Advocate(s) / Consultant(s):

A. K. Batra & Associates
A-36, Ist Floor,
Rajouri Garden, Ring Road,
New Delhi,
Delhi

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4 Bar Association, CESTAT, Delhi
5 Director Publications, Customs, Excise. I.P. Estate, Delhi

6 M/s Centax Publications Pvt. Ltd., 1512-B, Bhishm Pitamah Marg, 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, Satellite Road, Ahmedabad-15

10 LAWCRUX Advisors Pvt. Ltd., LAW House, 1-8, Sector-10, Faridabad 121003 (Haryana)

11 TaxIndiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070

12 Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Hyderabad – 38

13 C.D.R. **14** Office Copy **15** Guard File

Asstt. Registrar(CUSTOMS Appeal Branch)

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, NEW DELHI
COURT NO. 2

Date of Hearing : **21/11/2012**

ST/STAY / 3417 / 2012 and Appeal ST /2689 / 2012

(Arising out of Order-in-Original No. 27/AKM/CST(Adj.)/2011 dated 30.12.2011 passed by the Commissioner (Adjudication), Service Tax, New Delhi)

M/s India Tourism Development Corporation Ltd. Applicant

Vs

CST, Delhi Respondent

Appearance :

Present for the Appellant : Shri A.K. Batra, C.A.

Present for the Respondent : Shri N. Pathak, D.R.

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

Stay order No: ST/S/1282/12-cw
Final Order No. ST/A/717/12-CW dated...........

Per D.N. Panda

On the previous occasion, Appellant was directed to provide necessary details to the ld. DR for examination and to advise the Bench whether any reconciliation is necessary in this case at the grass root in respect of demand of Rs.18,38,20,485/- and Rs.2,12,37,885/- (reference earlier para 36 of adjudication order at page-22) read with page 9 of the appeal folder exhibiting para-14. Today ld. DR says that reconciliation is necessary to examine the pleading of the appellant and also the pleading itself needs test by the adjudicating authority since there were no materials before him for examination. To this proposition, ld. CA Shri Batra says that all materials were available for examination and his client shall cooperate to ld. Adjudicating Authority for reconciliation. According to him the copy of the paper book given to ld. DR if examined in the presence of the appellant the appellant shall explain its stand in respect of above two demands and the dispute may be settled.

2. When the proposition from both the sides comes as above, dispensing pre-deposit, appeal is remitted confining re-examination to the aforesaid two demands as expeditiously as possible since the demand runs into crores of rupees. It is open to the appellant to make all submissions on fact as well as law since we have not looked into the merits of the case at all and no opinion expressed since grievance was violation of natural justice.

3. With the aforesaid observations and direction both the stay application and appeal are disposed.

(Dictated & pronounced in open Court)

(D.N. Panda)
Judicial Member

(Mathew John)
Technical Member

RM