CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
West Block No.2, R.K.Puram, New Delhi

COURT-IV

Date of hearing/decision: 13.06.2017

Appeal No. ST/1855/2010(DB)
[Arising out of the Order in Appeal No. 341(DKV) ST/JPR-I/2010 dated 16/09/2010, passed by the Commissioner (Appeal), Central Excise, Jaipur]

Trade Swift Communication Pvt. Ltd, Appellant

Vs.

C.C.E, Jaipur Respondent

Appearance:

Present Shri. Kr. Vikram, Advocate for the appellant
Present Shri. Sanjay Jain, DR for the respondent

Coram: Hon'ble Mr. D.N. Panda, Member (Judicial)
Hon'ble Mr.Ashok K. Arya, Member (Technical)

FINAL ORDER No. 54041/2017

Per D.N.Panda

1. Both sides agree that if the matter goes back to the Ld. Adjudicating Authority, the figure appearing under para 2.3 of the adjudication order shall be reconciled. The discount paid to customers were deducted from gross value of the receipt and the figure arrived thereafter was liable to tax. But revenue seeks to levy service tax on discount allowed by appellant.

2. Enquiring whether allowance of discount is trade practice, making reconciliation of figures, proper gross value of provisions of taxable service, be determined for levy of tax.
3. Both sides also agree that the questions on fact and law shall be open for argument in the course of our readjudication.'
4. Ld. Authority recording the evidence and also taking into account the outcome of the reconciliation shall pass a reasoned and speaking order.
5. In the result, matter is remanded to the Adjudicating Authority.

[Order dictated and Pronounced in the open court]

(Ashok K.Arya)
Member (Technical)

(D.N.Panda)
Member (Judicial)

RS