

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

COURT-I

Date of hearing/Decision: 20.04.2018

ST/ROA/50211/2018
Appeal No. ST/631/2011-DB

[Arising out of Order-in-Appeal No. 16(DKV-ST/JPR-I/2011 dated 19/01/2011 passed by Commissioner (Appeals) Central Excise, Jaipur – I]

S.G. Fiscal Pvt. Ltd. ... Appellant

Vs.

CCE & ST, Jaipur ... Respondent

Appearance:

Present Ms. Priyanka Goel, Advocate for the appellant

Present Shri A.K. Singh, DR for the respondent

Coram: Hon'ble Justice Dr. Satish Chandra, President
Hon'ble Mr. V. Padmanabhan, Member (Technical)

FINAL ORDER No. 51698/2018

Per: Justice Dr. Satish Chandra

We recall our order dated 19/07/2017 (Final Order No. ST/A/55506/2017) where the appeal was dismissed for the reasons mentioned in the ROA.

2. The appeal is restored to its original number and the ROA Application is allowed.
3. With the consent of both the parties we heard the appeal on merit.
4. The present appeal is filed against the Order-in-Appeal No. 16/2011 dated 19/01/2011. The period of dispute is 2004-2006.
5. The brief facts of the case are that the appellant is a sub broker engaged in sale and purchase of mutual fund and receiving Commission from main broker. The Department has demanded the Service Tax. Being aggrieved the appellant has filed the present appeal.

6. With this background we heard Ms. Priyanka Goel, Ld. Advocate for the appellant and Shri A.K. Singh, Ld. DR for the Revenue.
7. After hearing both the parties and on perusal of record it appears that the identical issue has come up in the case of ***Vijay Sharma & Company V/s Commissioner, Chandigarh 2014 (4) TMI 570-LB CESTAT, New Delhi*** where the matter was remanded to the Original Authority.
8. When the facts and circumstances are identical then by following our earlier decision (supra), we set aside the impugned order and remand the matter to the Original Authority with the similar direction as mentioned in the above mentioned case.
9. In the result, appeal filed by the appellant is allowed by way of remand.

[Order Dictated and Pronounced in the open court]

(V. Padmanabhan)
Member (Technical)

(Justice Dr. Satish Chandra)
President

Rekha