

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
38, MG Marg Civil Lines, Old Red Building, Allahabad-211001
SINGLE MEMBER APPEAL BRANCH

Dated: 28/06/2016

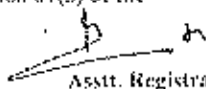
To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/70288/2016-SM(BR) dated 23/06/2016

I am directed to transmit herewith a certified copy of order passed by the Tribunal under section 81(5) of the Finance Act, 1994 relating to Service Tax Act, 1994.


 Asstt. Registrar

Application	Appeal	Name and Address of Appellant
1	ST/COD/51936/2015 ST/53068/2015	JUBILANT CHEMSYS LTD D-12, SECTOR-59 NOIDA, U.P. 201301

**Name and Address of
Respondent**

2	C.C. & C.E. & S.T.-Noida C-56/42...SECTOR 62, NOIDA, UTTAR PRADESH-201307
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Copy ToAdvocate(s) / Consultant(s):

3 Bar Association, CESTAT, Delhi

4 Director Publications, Customs, Excise, I.P. Estate, Delhi

5 M/s Centax Publications Pvt. Ltd., 1512-B, Bhishm Pitamahi Marg, New Delhi-3

6 Company Law Institute of India Pvt. Ltd., No.2 (old no.36), Vaidhyaram Street, T. Nagar, Chennai-17

7 Taxmanna Allied Service Pvt. Ltd., 59/32, New Rohtak Road, New Delhi-110005

8 Easy Service Tax Online Dot Com Pvt. Ltd., 407A, Icon Mall, Satellite Road, Ahmedabad-15

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

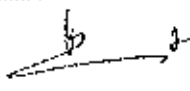
10 TaxIndiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070

11 Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Hyderabad - 38

12 The ICFAI society, 52, Nagarjuna Hill, Punjagutta Hyderabad-500082

13 M/S Knowledge Processing Pvt. Ltd. (taxmanagementindia.com), FF-19, 1st Floor, Cross River Mall, CBD Ground, Near Karkardooma Court, Delhi, 110032

14 C.D.R. 15 Office Copy 16 Guard File


 Asstt. Registrar

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL
REGIONAL BENCH : ALLAHABAD
COURT No. I
ST/COD/51916/2015
APPEAL No.ST /53068/2015-ST[SM]**

(Arising out of Order-in-Appeal No. NOI/EXCUS/000/APPL/180/2014-15 dated 30/09/2014 passed by Commissioner of Central Excise & Customs (Appeals), Noida)

For approval and signature:

Hon'ble Mr. Anil Choudhary, Member (Judicial)

1.	Whether Press Reporter may be allowed to see the Order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982?	No
2.	Whether It would be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	Yes
3.	Whether their Lordships wish to see the fair copy of the order?	Seen
4.	Whether order is to be circulated to the Department Authorities?	Yes

Jubilant Chemsys Ltd.

Appellant

Vs.

Commissioner of Customs, C.E. & S.T. Noida

Respondent

Appearance:

Shri Devender Sharma, Advocate
Shri D.K.Deb, Assistant Commissioner (AR),

for Appellant
for Respondent

CORAM:

Hon'ble Mr. Anil Choudhary, Member (Judicial)

Date of Hearing : 23/06/2016

Date of Decision : 23/06/2016

FINAL ORDER NO. 70288/2016.....



Per: Anil Choudhary

Heard the parties.

2. The Commissioner (Appeals) has dismissed the appeal for nonpayment of stipulated amount under Rule 35F, without giving opportunity of hearing. Whereas, the appellant had deposited Rs.1,00,618/- being 7.5% deposit required of disputed tax on 30.08.14, where as the appeal was dismissed on 30.09.14, resulting into miscarriage of justice. Accordingly, the Order-in-Appeal is set aside and the appeal is allowed by way of remand. The appellant is directed to appear before the Commissioner (Appeals), with evidence of pre deposit made, and seek opportunity of hearing. C.O.D. also stands disposed of, as allowed. *per*

(Dictated in Court)

sd
(ANIL CHOUDHARY)
MEMBER (JUDICIAL)

atn

प्रमाणित प्रति / Certified True Copy
8.7.16
आसपास पंजीकृत / Asst. Registrar
आसपास, आसपास पंजीकृत
आसपास / (C.E. S. P. A.)
38, एन. जी. रोड, आसपास-211001
38, एन. जी. रोड, आसपास-211001

