

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL**  
**38, MG Marg Civil Lines, Old Red Building, Allahabad-211001**  
**Regional Branch, Allahabad**

Dated: 10/08/2016

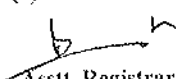
To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. ST/A/70646/2016-CU[DB] dated 01/08/2016

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

  
 Asstt. Registrar

| Application | Appeal        | Name and Address of Appellant                                                                                                      |
|-------------|---------------|------------------------------------------------------------------------------------------------------------------------------------|
| 1           | ST/55606/2013 | COMMISSIONER OF CUSTOMS-<br>MEERUT-I<br>EXCISE CHOWK...UNIVERSITY<br>ROAD, MANGAL PANDEY NAGAR,<br>MEERUT, UTTAR PRADESH<br>250005 |
|             |               | Name and Address of<br>Respondent                                                                                                  |
| 2           |               | BITTU ENTERPRISES<br>48/93, HIMMAT<br>NAGAR,,<br>SAHARANPUR,,UP                                                                    |

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

VIKRAM CHAWLA  
 RAJ BHAWAN, COURT  
 ROAD, SAHARANPUR,  
 2477001

5 Bar Association, CESTAT, Allahabad

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

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

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

9 Taxmann Allied Service Pvt. Ltd., 59/32, New Rohtak Road, New Delhi-110005

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

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

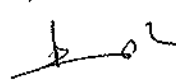
12 TaxIndiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070

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

14 The ICFAI society, 52, Nagarjuna Hill, Punjagutta Hyderabad.-500082

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

16 C.D.R. 17 Office Copy 18 Guard File

  
 Asstt. Registrar

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,  
REGIONAL BENCH: ALLAHABAD**

**DIVISION BENCH**

**Appeal No. ST/55606/2013-CU(DB)**

**Dated of Hearing/decision: 01/08/2016**

[Arising out of Order-in-Appeal No. 94-ST/MRT-I/2012 dated 28/09/2012 passed by Commissioner (Appeals), Customs, Central Excise & Service Tax, Meerut-I]

|    |                                                                                                                                      |      |
|----|--------------------------------------------------------------------------------------------------------------------------------------|------|
| 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  |

C.C.E. & S.T.-Meerut-I

Appellant

Vs.

Bittu Enterprises

Respondent

**Appearance:**

Present for the Appellant: Shri D.K. Deb (Assistant Commissioner) A.R.  
Present for the Respondent: None

**Coram: Hon'ble Shri Anil Choudhary, Member (Judicial)  
Hon'ble Shri Anil G. Shakkwar, Member (Technical)**

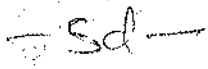
**Final Order No. 70646/2016**

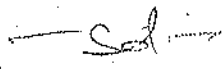
**Per: Anil Choudhary**



Appeal is disposed of as withdrawn under litigation policy as prayed in application, without entering into merits.

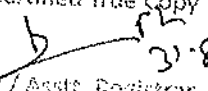
(Dictated and pronounced in the open Court)

  
(ANIL G. SHAKKARWAR)  
MEMBER (TECHNICAL)

  
(ANIL CHOUDHARY)  
MEMBER (JUDICIAL)

(K. Gupta)

प्रमाणित प्रति / Certified True Copy

  
सहायक पंजीकरण / Asstt. Registrar  
बी.बी.सी.डी. अदालत, अलीगढ़-202001  
अपील अधिकारी / (C.E.S.T.A.T.)  
38, एम. जी. मार्ग, अलीगढ़-211001  
38, M. G. MARG, ALIHAABAD-211001

