FAX : 0532-2400149 REGISTERED / AD

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

Dated: 20/03/2017

To

Appellant as per address in table below
Respondent as per address in table below

Final Order No. A/70272/2017-SM[BR] dated 08/03/2017

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

Application	Appeal	Name and Address of Appellant
	ST/21/2011	C.C.E & ST, NOIDA C-56/42, Sector-62, Noida-201307
		Name and Address of Respondent
		SAMSUNG INDIA ELECTRONICS PVT LTD B-1, SECTOR-81, PHASE-II, NOIDA ,,

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

V. Lakshmi Kumaran, ALD
3/1A/3 OPP AUTO SALES,Above the Office Of Blue Dart/DHL Courier, COLVIN ROAD, LOHIA MARG ALLAHABAD-211001

4 Bar Association, CESTAT, Allahabad

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 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

APPEAL No.ST/21/2011-ST[SM]

(Arising out of Order-in-Appeal No. 303-ST/APPL/NOIDA/2010 dated 30/09/2010 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

Commissioner of Central Excise, Noida **Appellant**

Vs.

M/s Samsung India Electronics Pvt. Ltd. **Respondent**

Appearance:

Shri D.K. Deb, Assistant Commissioner (AR) for Appellant
Shri Atul Gupta, Advocate for Respondent

CORAM:

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

Date of Hearing : 08/03/2017
Date of Decision : 08/03/2017

FINAL ORDER NO.: 70272/2017.........

Per: Anil Choudhary

The revenue is in appeal against the impugned Order-in-Appeal No. 303-ST/APPL/NOIDA/2010 dated 30/09/2010 on the ground that the learned Commissioner have exceeded jurisdiction by remanding the matter back to the adjudicating authority for a denovo decision in the light of the directions contained in the impugned order.

2. Heard the parties.

3. Having considered the rival submissions and on perusal of record, I find that one of the ground before the learned Commissioner (Appeals) was violation of the principle of natural Justice, as the Order-in-Original had been passed without giving adequate opportunity of hearing to the respondent-assessee. In this view of the matter, I find that there is no error in the order of learned Commissioner in passing an order of remand with directions.

4. Accordingly, the appeal filed by revenue is dismissed.

(Dictated in Court)

-Sd/-
(ANIL CHOUDHARY)
Member (JUDICIAL)

akp

प्रमाणित प्रति / Certified True Copy
23/03/17
सहायक पंजीकार / Asstt. Registrar
सीमाशुल्क, उत्पादशुल्क एवं सेवा कर
अपील अधिकरण / (C.E.S.T.A.T.)
38, एम. जी. मार्ग, इलाहाबाद-211001
38, M. G. MARG, ALLAHABAD-211001