

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, WEST BLOCK NO.2, R.K.PURAM, NEW DELHI-110066
CUSTOMS APPEAL BRANCH**

Dated: 28/04/2014

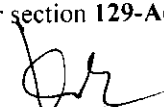
To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. C/A/51746-51748/2014-CU[DB] dated 21/04/2014

I am directed to transmit herewith a certified copy of order passed by the Tribunal under section 129-A(4) of the Customs Act, 1962.


Asstt. Registrar(CUSTOMS Appeal Branch)

Application	Appeal	Name and Address of Appellant
1	C/Stay/58503/2013 C/57905/2013	SHEKHAWATI ARTS EXPORTS 65-B,BANK COLONY, RAI KA BAGH JODHPUR,RAJASTHAN 342001
2	C/Stay/58504/2013 C/57906/2013	VINOD JOHARI PERTNER OF M/S SHEKHAWATI ARTS EXPORTS 65-B BANK COLONY, RAI KA BAGH JODHPUR,RAJASTHAN 342001
3	C/Stay/58534/2013 C/57939/2013	B K BOOB CHARTERED ACCOUNTANT ,SETHIA BHAWAN ,CHOPASANI, JODHPUR,RAJASTHAN 342001
		Name and Address of Respondent
4	C/57905/2013	Commissioner of CUSTOMS- Jaipur-i NCR BUILDING, STATUE CIRCLE, C-SCHEME, JAIPUR,RAJASTHAN 302005

Other Appellants and Respondents as per Annexure

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

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JODHPUR,
RAJASTHAN
342003

6 Bar Association, CESTAT, Delhi

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

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

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

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

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

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

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

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

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



Asstt. Registrar(CUSTOMS Appeal Branch)

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
WEST BLOCK NO.II, R.K. PURAM, NEW DELHI-110066.
COURT - II

Application Nos.C/STAY/58503, 58504 & 58534/2013-CU[DB]
Appeal Nos. C/57905, 57906 & 57939/2013-CU[DB]

[Arising out of Order-in-Original No.08/2013, dated 11.04.2013 passed by C.C, Jodhpur]

M/s. Shekhawati Arts Exports : ...Appellants
Mr. Vinod Johari
Mr. BK Boob

Vs.

C.C., Jaipur - I : ... Respondents

Present for the Appellants : **Shri OP Agarwal,**
Advocate

Present for the Respondents : **Shri RL Meena, DR**

Coram: Hon'ble Mr.D.N.Panda, Judicial Member
Hon'ble Mr.Manmohan Singh, Technical Member

Date of Hearing : 21.04.2014

FINAL ORDER NOS. 51746-51748 , DATED: 21.04.2014

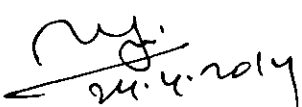
PER: D.N.PANDA

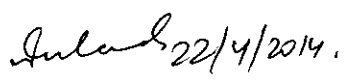
The Ld. Counsel for the appellant submits ^{that} during pendency of appeal DGFT has clarified about the nature of the goods and such clarification was not before the authorities below. Revenue agrees for remanding the matter for examination of the evidences issued by DGFT to reach to a proper conclusion in the matter in controversy. The appellant also shows co-operation to ^{Cooperate} to the authorities below to re-examine the issue on the basis of the evidence issued by DGFT granting reasonable opportunity of hearing. The authority upon hearing shall pass a reasoned and speaking order.

Amul

2. In view of the above decision, the Stay Petitions are disposed of in all the three cases and the matters are remanded to the original authority for re-adjudication. Appellants pray at this stage that all the issues to be kept open on the facts and law. There is no difference to such proposition.

(Dictated and pronounced in open Court)


(MANMOHAN SINGH)
TECHNICAL MEMBER


(D.N.PANDA)
JUDICIAL MEMBER

SSK