

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

Dated: 10/10/2014

To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. C/A/53787-53795/2014-CU[DB] dated 24/09/2014

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/683,684,686-690,692&693/2009	C.C.(PREVENTIVE) NEW CUSTOM HOUSE, NEAR I.G.I. AIRPORT, NEW DELHI 110037.
2		Name and Address of Respondent SHRI VINOD GARG, DIRECTOR OF M/S VEE KAY POLYCOATS LTD. 7-D 7th FLOOR, HANSALYA BUILDING-15, BARAKHAMBA ROAD, NEW DELHI.
3.		Sh DEEPAK JAIN PROP OF ARIHANT FREIGHT FORWARDERS, D-223/60, LAXMI CHAMBERS, LAXMI NAGAR, DELHI.
4.		K.K.DHINGRA, CHA ROOM NO 804, 8 TH FLOOR SAHYOG BUILDING, 58, NEHRU PLACE, NEW DELHI.
5.		L.G.CHEM L.G.HOUSE, AB-3 SAFDARJUNG ENCLAVE, NEW DELHI.

6. L.G.INTERNATIONAL CORPN
A-9-A,1ST FLOOR,
GREEN PARK MAIN, N
DELHI.
7. HARYANA CARGO
CLEARING AGENCY, CHA
2516/10,CHUNA MANDI
PAHARGANJ, NEW DELHI.
8. A.K.JAIN
CHA 2516/10, CHUNA MANDI
PAHARGANJ, NEW DELHI.
9. VINOD GUPTA, PARTNER
M/S GLOBAL ASSOCIATES
1/24, WHS KIRTI NAGAR
NEW DELHI.
10. SH SURESH GUPTA,
PARTNER
1/24, WHS KIRTI NAGAR
NEW DELHI.

Other Appellants and Respondents as per Annexure

Copy To

11 Advocate(s) / Consultant(s): SH K.K.ANAND,ADV
A-103, DEFENCE COLONY
NEW DELHI.

12 Bar Association, CESTAT, Delhi

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

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

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

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

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

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

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

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

21 C.D.R. 22 Office Copy 23 Guard File

Asstt. Registrar(CUSTOMS Appeal Branch)

IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE
TRIBUNAL, NEW DELHI, PRINCIPAL BENCH NEW DELHI

Date of Hearing/ Decision: 24.09.2014

1	Whether Press Reporter may be allowed to see the Order for publication as per Rule 26 of the CESTAT (Procedure) Rules, 1982?	No
2	Whether it should be released under Rule 26 of CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	No
3	Whether their Lordships wish to see the fair copy of the Order?	Seen
4	Whether Order is to be circulated to the Departmental authorities?	Yes

Customs Appeals Nos.C/683, 684, 686, 687, 688, 639, 690, 692 & 693 of 2009

[(Arising out of common Order-in-Original No.15/COMMR/HKT/09 dated 29.07.2009 passed by the Commissioner of Customs(Preventive), New Delhi.)]

CC (Preventive)

Appellants

Vs.

Shri Vinod Garg, Director
Shri Deepak Jain, Proprietor,
Shri K.K. Dhingra, CHA
M/s.L.G. Chem,
M/s.L.G. International Corpn.
M/s.Haryana Cargo Clearing Agency, CHA
Shri A.K. Jain
Shri Vinod Gupta, Partner
Shri Suresh Gupta, Partner

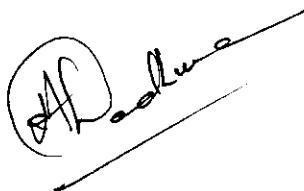
Respondent

Appearance:

Shri K.K. Anand, Advocate for the appellant.
Shri Amresh Jain, AR for the respondent.

Coram:

Hon'ble Smt. Archana Wadhwa, Member (Judicial)
Hon'ble Mr. Rakesh Kumar, Technical Member

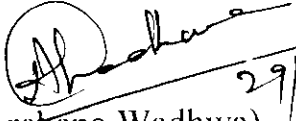


Final Order No. 53787 - 53795/2014 Dated 24.09.2014

Per Archana Wadhwa:

The present appeals stand filed by the Revenue against the impugned order of the Commissioner vide which he has dropped the proceedings against the present respondents, who are Directors/Proprietors/Partners and the supplier companies/CHA of the three main companies, M/s. Vee Kay Polycoats Ltd., M/s. Sushi Chemi and Plastic Industries and M/s. Global Associates.

2. Both the sides agree that the appeals filed by the Revenue against the above three main importers already stand rejected vide final order no.C/320-322/2011 dated 14.07.2011. Accordingly, the present appeals of the Revenue in respect of the individual are also required to be rejected. *Ordered Accordingly.*


(Archana Wadhwa)
Member (Judicial) 29/9/14


(Rakesh Kumar)
Member (Technical) 29/9/14

Ckp.