

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

Dated: 09/07/2014

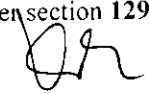
To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. C/A/52731/2014-CU[DB] dated 07/07/2014

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	<u>Name and Address of Appellant</u>
-------------	--------	--------------------------------------

1 C/Stay/52911/2014	C/52395/2014	Inland Container Depot New Delhi(icd Tkd)
---------------------	--------------	--

Name and Address of Respondent

2

**Whirlpool Of India Ltd
28, Nit
FARIDABAD,
HARYANA-121001**

Copy To

3 Advocate(s) / Consultant(s):

**TARUN GULATI/SPARSH
BHARGAVA/RAGHURAM
SRINIVASAN
PDS LEGAL, OFFICE NO.7,
FIRST FLOOR, ATMA RAM
MANSION, SCINDIA HOUSE,
K.G.MARG,
NEW DELHI-110001**

4 Bar Association, CESTAT, Delhi

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

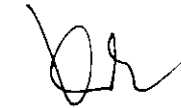
9 Easy Service Tax Online Dot Com Pvt. Ltd., 407A, Iscon Mall, Satellite Road, Ahmedabad-15

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

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

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

13 C.D.R. 14 Office Copy 15 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 No.C/STAY/52911/2014-CU[DB]

Appeal No. C/52395/2014-CU[DB]

[Arising out of Order-in-Appeal CC(A) Cus/ICD/55-57/2013, dated 12.08.2013 passed by C.C.(Appeals), New Delhi]

C.C., ICD, TKD, New Delhi : ...Appellants

Vs.

M/s. Whirlpool of India Ltd. : ... Respondents

Present for the Appellants : **Shri Rakesh Puri, DR**

Present for the Respondents : **Shri Parsh Bhargav,
Advocate**

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

Date of Hearing : 07.07.2014

FINAL ORDER NO. 52731/2014, DATED: 07.07.2014

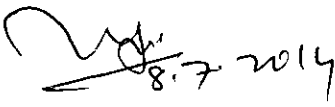
PER: D.N.PANDA

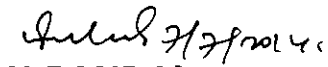
Both sides agree that the Id. Adjudicating Authority shall hear the respondent thoroughly disclosing the ground of denial ^{benefit of} of Notification No.12/2012-C, dated 17.03.2012. Considering the defence of the respondent both on facts and law, the Id. Adjudicating Authority shall pass ^{a speaking} and reasoned order as expeditiously as possible.

Subul.

2. In view of the above, stay application is *disposed* and the appeal remanded to Id. Adjudicating Authority.

(Dictated and pronounced in open Court)


(MANMOHAN SINGH)
TECHNICAL MEMBER


(D.N.PANDA)
JUDICIAL MEMBER

SSK