

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

Dated: 14/10/2014

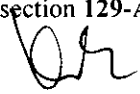
To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. C/A/53847/2014-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/636/2010	C.C. (ICD) NEW DELHI ICD, TUGHLAKABAD, NEW DELHI 110020.

Name and Address of
Respondent

2		ESS KAY INTERNATIONAL 48E, JOSHI COLONY, AMRITSAR.
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Copy To

3 Advocate(s) / Consultant(s):

**K. K. Anand, Advocate
A-103, DEFENCE COLONY,
NEW DELHI,
110024**

4 Additional Party's Name & Address :

5 Bar Association, CESTAT, Delhi

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, 1-8, 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 C.D.R. 15 Office Copy 16 Guard File


Asstt. Registrar(CUSTOMS Appeal Branch)

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

Date of Hearing/ Decision 24.09.2014

Customs Appeal No.C/636/2010-CU(DB)

CC (ICD), New Delhi

Appellants

Vs.

Ess Kay International

Respondent

Appearance:

Shri Sanjay Jain, AR for the appellant.

Shri Jitin Singhal, Advocate and Shri K.K. Anand,
Advocate for the respondent.

Coram:

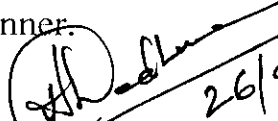
Hon'ble Smt. Archana Wadhwa, Member (Judicial)

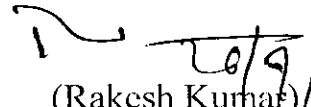
Hon'ble Mr. Rakesh Kumar, Technical Member

Final Order No. 53-847/14 dt 24/09/14

Per Archana Wadhwa:

The present appeal of the Revenue is against the order of the Commissioner (Appeals) and the dispute relates to the draw back scheme. We find that in terms of the provisions of the Rule 129 A, Proviso-C of Ist Proviso to the effect that no appeal shall lie to the Appellate Tribunal and the Appellate Tribunal shall not have jurisdiction to decide any appeal in respect of the payment of draw back. Inasmuch as the issue in the present case relates to draw back, we are of the view that the Tribunal has no jurisdiction to deal with the present appeal. Accordingly, Registry is directed to return the appeal papers to the Revenue for their further taking the appropriate action, as deemed fit by them. Appeal is disposed of in the above manner.


(Archana Wadhwa)
Member (Judicial)


(Rakesh Kumar)
Member (Technical)

Ckp.