

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

Dated: 01/01/2016

To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. ST/A/53839/2015-CU[DB] dated 31/12/2015

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.

[Signature]
Asst. Registrar (CUSTOMS Appeal Branch)

Application	Appeal	Name and Address of Appellant
1	ST/55971/2013	Sanjay Chugh M-1, malviya Nagar NEW DELHI NEW DELHI Name and Address of Respondent
2		C.C.E. & C.S.T - (Adj.)- Commissioner Of Central Excise & Service Tax Adjudication New Delhi ROOM NO. 109, CENTRAL REVENUE BUILDING, I.P.ESTATE, NEW DELHI, DELHI-110002

Copy To

3 Advocate(s) / Consultant(s):

**V. V. Gautam Advocate &
Consultant
M/S. TAX INTEL
ADVOCATES &
CONSULTANTS A-15,
SOUTH EXTN-2, NEW
DELHI, DELHI**

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 The ICFAI society, 52, Nagarjuna Hill, Punjagutta Hyderabad.-500082

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

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[Signature]
Asst. Registrar (CUSTOMS Appeal Branch)

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL
West Block No.2, R. K. Puram, New Delhi, Court No. 1

Date of hearing/decision: 31.12.2015

For Approval and Signature:

Hon'ble Mr. Justice G. Raghuram, President
Hon'ble Mr. R. K. Singh, Member (Technical)

1	Whether Press Reporter may be allowed to see the Order for publication as per Rule 26 of the CESTAT (Procedure) Rules, 1982?	
2	Whether it should be released under Rule 26 of CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	
3	Whether their Lordships wish to see the fair copy of the Order?	
4	Whether Order is to be circulated to the Departmental authorities?	

Service Tax Appeal No. 55971 of 2013
(Arising out of order-in-original No. 197/ST/PKJ/CCE/Adj/2012 dated 20.11.2012 passed by the Commissioner of Central Excise, New Delhi).

Sanjay Chugh

Appellant

Vs.

CCE (Adjn), Delhi

Respondent

Appearance:

None for the appellant
Shri Ranjan Khanna, DR for the Respondent

Coram:

Hon'ble Mr. Justice G. Raghuram, President
Hon'ble Mr. R. K. Singh, Member (Technical)

Final Order No. 53839/2015

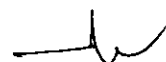
Per: **Justice G. Raghuram:**

Stay application was disposed on merits in the presence of the ld. Counsel on 29.09.2015. This order directed pre-deposit of the assessed service



tax liability within four weeks and compliance to be reported on 12.11.2015. Such pre-deposit was recorded as a condition for stay of balance adjudicated liability, during pendency of the appeal, with a default clause added.

2. On 09.11.2015 the registry noticed that there was neither deposit as directed nor any proof of compliance. When we take up the appeal today, we find no proof of compliance nor any compliance reported received. Hence, appeal stands dismissed for failure of compliance, in terms of the default clause in the order dated 29.09.2015.



(Justice G. Raghuram)
President



(R. K. Singh)
Member (Technical)

Pant