

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

Dated: 05/05/2015

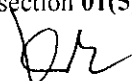
To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. ST/A/51470/2015-CU[DB] dated 22/04/2015

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.


Asstt. Registrar(CUSTOMS Appeal Branch)

Application	Appeal	Name and Address of Appellant
1	ST/Stay/58692/2013 ST/58070/2013	Royal Infraconstru Ltd Plot No-209,sector-c,urla Industrial Area ,urla RAIPUR C.G 493221

Name and Address of Respondent

2	C.C.E. & S.T.-Raipur CENTRAL EXCISE BUILDING,DHAMTARI ROAD, TIKRAPARA, RAIPUR, CHHATTISGARH-492001
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Copy To

3 Advocate(s) / Consultant(s):

**A. K. Mishra, Consultant
B-261, North EX Mall,
Sector-9, Rohini,
Delhi-110085**

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

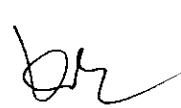
10 Easy Service Tax Online Dot Com Pvt. Ltd., 407A, Iscon Mall, Satellite Road, Ahmedabad-15

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 CUSTOMS, EXCISE AND SERVICE TAX
APPELLATE TRIBUNAL, NEW DELHI
PRINCIPAL BENCH, COURT NO. II**

Appeal No. ST/58070/2013-ST (DB)

[Arising out of Order-in-Original No. 28(ST)/RPR-I/2013 dated 06.03.2013 by the Commissioner of Customs, Central Excise & Service Tax (Appeals), Raipur].

For approval and signature:

Hon'ble Shri Ashok Jindal, Member (Judicial)

Hon'ble Shri R.K. Singh, Member (Technical)

Ashok Jindal

1	Whether Press Reporters may be allowed to see the Order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982?	
2	Whether it should be released under Rule 27 of the 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?	

M/s. Royal Infraconstru Ltd.

....Appellants

Vs.

C.C.E. & S.T. Raipur

....Respondent

Appearance:

Shri A.K. Mishra, Advocate for the Appellants
Ms. Suchitra Sharma, DR for the Respondent

CORAM:

Hon'ble Shri Ashok Jindal, Member (Judicial)

Hon'ble Shri R.K. Singh, Member (Technical)

Date of Hearing: 22.04.2015

FINAL ORDER NO. 51470 /2015-ST(DB)

Per Ashok Jindal:

Today the matter was listed for compliance. As the appellant has complied the stay order dated 10.02.2015, therefore, compliance is reported.

2. We further find that the Ld. Commissioner (A) has dismissed the appeal filed by the appellant for non compliance of the provisions of section 35(F) of the Central Excise Act 1944 read with

Ashok Jindal

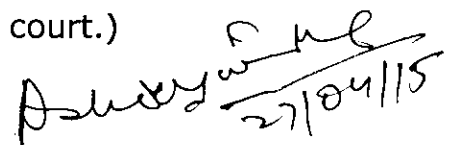
Section 83 of the Finance Act, 1984 but no merits of the case were discussed.

3. In these circumstances, as the appellant has complied with the said order. Therefore, it would be just and proper in the interest of the justice to remand matter back to the Ld. Commissioner (A) to decide the issue on merits. In these circumstances, we set aside the impugned order and remand matter back to the Ld. Commissioner (A) to decide the issue on merits without insisting any further pre deposit. It is pertinent to mention here that appellant shall be given reasonable opportunity to defend their case.

(Dictated and pronounced in the open court.)



(R.K. Singh)
Member (Technical)



(Ashok Jindal)
Member (Judicial)

Bhanu