

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

Appeal No. E/5732/2004 - SM

Date 26/02/2009

Assistant Registrar
C.E.S.T.A.T, New Delhi

To :
M/S KRYPTON OUTSORUCING LTD. (FORMERLY M
M/S.KAMLA CENTRE, SCO. 88-89, SEC 8-C, CHANDIGARH

M/S KRYPTON OUTSORUCING LTD. (FORMERLY
M/S KAMLA O

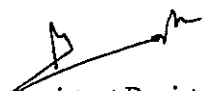
C.C.E. CHANDIGARH

Appellant

Vs
Respondent

EX(BR) dated 18-2-09

I am directed to transmit herewith a certified copy of Final order No. 171/2009-
passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944


Assistant Registrar
(SM Appeal Branch)

Copy to :

1. Respondent

C.C.E. CHANDIGARH

PLOT NO 19, SEC 17-C, CHANDIGARH

2. Adv. / Consult

NONE

3 C.D.R

4 J.C.D.R.

5 Bar association, CESTAT, New Delhi

6 M/s. Deeparchi Publications, M-93, Marg, 46, Saket, New Delhi 110017

7 M/s Centax Publications (P) Ltd., 1512-B, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony, New - 3

8 Excise & Customs cases, B-37, Sector -1, NOIDA - 201301 Gautam Budh Nagar, (U.P.)

9 Raghuraman's 44-B, Regal Flat, Shipra Suncity, Indirapuram - 201010, Ghaziabad, DT, U.P.

10 Nidheshak publications, I.P.Estate, new Delhi

11 Taxmann Allied Service Pvt Ltd., 21/35, West Puniabi Bagh, New Delhi - 110026

12 Commercial Laws of India Pvt Ltd Post Bag No. 1033, No.70(Old No. 88), Thyagaraya Road, T. Nagar, Chennai

13 Taxindiaonline.com Pvt.Ltd, B-XI/8183, Vasant Kunj, New Delhi - 110070

14 Easy Service Tax Online Dot Com Pvt.Ltd.407A, Iscon Mall, Above Star India Bazar, Satellite Road, Ahmedabad-15

15 Office Copy

16 Guard file


Assistant Registrar
(SM Appeal Branch)

IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL,
R.K. PURAM, W.B. NO.2, PRINCIPAL BENCH
NEW DELHI, COURT NO.I

Excise Appeal No. 5732 of 2004

[Arising out of order-in-Original No. 722/Central Excise/CHD/04 dated 19.11.2004 passed by the Commissioner (Appeals) Central Excise, Chandigarh]

Date of Hearing/Decision : 18.02.2009

For approval and signature:

Hon'ble Mr. M. Veeraiyan, Member (Technical)

Hon'ble Mr. P.K. Das, Member (Judicial)

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?	NA
3.	Whether Their Lordships wish to see the fair copy of the Order?	
4.	Whether Order is to be circulated to the Departmental authorities?	Yes

M/s Krypton Outsourcing Limited

Appellant
[None]

Versus

CCE, Chandigarh

Respondent
[Rep. by Mr. B.S. Suhag, DR]

CORAM: Hon'ble Mr. M. Veeraiyan, Member (Technical)
Hon'ble Mr. P. K. Das, Member (Judicial)

FINAL Order 171/09-EX

Per P.K. Das

None appears on behalf of the appellant despite notice.

2. Heard the learned DR on behalf of the Revenue and perused the records. It appears from the impugned order that the Commissioner (Appeals) dismissed the appeal for non-compliance of the stay order whereby the appellant was directed to pre-deposit of Rs. 4,00,000/-. It transpires from the record that the Tribunal vide stay order No. 26/05-B dated 10.01.2005 directed the applicant to pre-deposit Rs.2 lakhs which was complied by them.

3. We find that the Commissioner (Appeals) has not decided the matter on merit. We also find that the pre-deposit made by the appellant is sufficient for hearing of the appeal. Accordingly, the impugned order is set aside and the matter is remanded back to the Commissioner (Appeals) to hear the matter on merit without insisting any further pre-deposit. Needless to say that the Commissioner (Appeals) shall give an opportunity of hearing to the appellant before decision. The appeal is allowed by way of remand.

[Dictated and pronounced in the open Court]

[M. Veeraiyan] /
Member (Technical)

[P.K. Das]
Member (Judicial)

[Pant]