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

Appeal No. E/5276/2004 - EX[DB]

Date 28/08/2009

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

To :
C.C.E. BHOPAL

48, ADMINISTRATIVE AREA, AREA HILLS,
HOSHANGABAD ROAD, BHOPAL
C.C.E. BHOPAL

M/S OPAL TELECOMMUNICATION LTD.

Appellant

Vs
Respondent

EX[DB] dated 25-8-09

I am directed to transmit herewith a certified copy of Final order No. 551/2009-
passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944


Assistant Registrar
(Excise Appeal Branch)

Copy to :

1. Respondent

M/S OPAL TELECOMMUNICATION LTD.

E-1, NEW INDL. AREA-II, MANDIDEEP, DISTT.- RAISEN (M.P.)

2. Adv. / Consult *SH. RAJESH KUMAR, ADV.,
24-A, DDA SFS FLAT, MOUNT KAILASH,
EAST OF KAILASH, N. DELHI - 65*

3 C.D.R

~~4 C.D.R~~

5 Bar association, CESTAT, New Delhi

6 Director Publications, Customs, Excise. I.P. Estate, New Delhi

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

8 Commercial Laws of India Pvt Ltd. Post Bag No. 1033, No.2(Old No. 36), Vaithyaram Street, T. Nagar, Chennai -17

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

10 M/s Manupatra Information Solutions Pvt Ltd. Excise & Customs Cases B-37, Sector - 1, Noida - 201301, Gautam Budh Nagar, (UP)

11 M/s. Deeparchie Publications, M-93, Marg. 46, Saket, New Delhi 110017

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

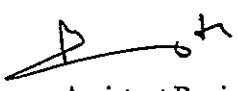
13 Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh, New Delhi - 110026

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

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

16 Office Copy

17 Guard file


Assistant Registrar
(Excise Appeal Branch)

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

Excise Appeal No.E/5276 of 2004 -Excise Branch

[Arising out of Order-in-Original No.488-CE/BPL/2004 dated 25.06.2004 passed by the Commissioner of Central Excise (Appeals-II), Bhopal (MP)]

Date of Hearing/ Decision:25.08.2009

For approval and signature:

Hon'ble Dr. Chittaranjan Satapathy, Technical Member
Hon'ble Mr. P.K. Das, Member (Judicial)

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- | | | |
|----|---|------|
| 1. | Whether Press Reporters may be allowed to see CESTAT (Procedure) Rules, 1982. | yes |
| 2. | Whether it should be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not? | yes |
| 3. | Whether Their Lordships wish to see the fair copy of the Order? | seen |
| 4. | Whether Order is to be circulated to the Departmental authorities? | yes. |
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CCE, Bhopal

...Appellant
(Rep. by Shri P.K. Singh, DR)

Vs.

M/s. Optel Telecommunication Ltd.

....Respondent
(Rep. by Shri None)

CORAM: **Hon'ble Dr. Chittaranjan Satapathy, Technical Member**
Hon'ble Mr. P.K. Das, Member Judicial

FINAL Order No. SS1/09-EX Dated:25.08.2009

Per Dr. Chittaranjan Satapathy:

The respondent is not present despite notice. Heard ld. DR, Shri P.K. Singh for the Department/appellant. The grounds of appeal advanced on behalf of the Department are not controverted by the respondent.

2. We are of the view that these grounds of appeal advanced on behalf of the Department are required to be gone into.

3. As such, the impugned order is set aside and the appeal is remanded for fresh decision before the Appellate Authority. He shall take into account the grounds of appeal advanced on behalf of the Department and shall also give an adequate opportunity of hearing to both the sides before passing fresh order. The appeal is allowed by way of remand.

Order dictated & pronounced in open court on 25.08.2009.

(Dr. Chittaranjan Satapathy)
Member (Technical)

(P.K. Das)
Member (Judicial)

Ckp.