

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

Appeal No. E/1691/2009-1695/2009 - EX[DB] WITH
E/S/1766-1770/2009-EX

Date 09/09/2009

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

To :
M/S SUKAM COMMUNICATION SYSTEMS LTD.
PLOT NO. 177-178, PHASE-VI, UDYOG VIHAR,
GURGAON (HARYANA)
M/S SUKAM COMMUNICATION SYSTEMS LTD.

Appellant

Vs

Respondent

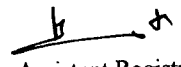
C.C.E. DELHI III

STAY ORDER NO. 898-902/09-EX.

EX[DB] dated 28-8-09

I am directed to transmit herewith a certified copy of Final order No. 641-645/2009-

passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944


Assistant Registrar
(Excise Appeal Branch)

Copy to :

1. Respondent

C.C.E. DELHI III

UDYOG MINAR, UDYOG VIHAR, VANIJYA NIKUNJ, PHASE V, GURGAON - 122016 (HARYANA)

2. Adv. / Consult

*SH. ATUL GUPTA,
B-1/1289-A, VASANT KUNJ,
N. DELHI - 70*

3. C.D.R

~~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

18. HON'BLE PRESIDENT


Assistant Registrar
(Excise Appeal Branch)

19. M/S ABHILASHA SALES CORPORATION,
47, BANK VIHAR, PITAM PURA, NEW DELHI.

P.T.O.-2

20. M/S SNOW TRACK INDIA
44/1, RADHU PALACE CINEMA, GURU ANAND NAGAR,
DELHI.
21. SHRI KARAMBEER DRIVER OF
M/S SUKAM COMMUNICATION SYSTEMS LTD.,PLOT NO. 177-
178, PHASE-VI, UDYOG VIHAR, GURGAON .(HARYANA)
22. SHRI KUNWAR SACHDEVA, CEO OF
M/S SUKAM COMMUNICATION SYSTEMS LTD. PLOT NO. 177-
178, PHASE-VI, UDYOG VIHAR, GURGAON .(HARYANA)

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI**

PRINCIPAL BENCH - COURT NO. 1

DATE OF HEARING : 28.08.2009

DATE OF DECISION : 28.08.2009

FOR APPROVAL AND SIGNATURE :

HON'BLE MR. JUSTICE R.M.S. KHANDEPARKAR, PRESIDENT
HON'BLE MR. M. VEERAIYAN, MEMBER (TECHNICAL)

1.	Whether Press Reporters may be allowed to see the order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982 ?	No
2.	Whether it should be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not ?	No
3.	Whether their Lordships wish to see the fair copy of the Order ?	Yes
4.	Whether Order is to be circulated to the Departmental Authorities?	Yes

**(i) Excise Appeal No. 1691 of 2009 with
Excise Stay Application No. 1766 of 2009**

(Arising out of Order-in-Appeal No. 75-79/ANS/GGN/2009 dated 17.03.2009 passed by the Commissioner (Appeals), Central Excise, Delhi (Gurgaon).

M/s Sukam Communication Systems Ltd. Appellants
(Rep by Sh. Atul Gupta, Co. Sec.)

VERSUS

CCE, Delhi-III

.... Respondent
(Rep. by Sh. A.K. Rastogi, DR)

AND

**(ii) Excise Appeal No. 1692 of 2009 with
Excise Stay Application No. 1767 of 2009**

(Arising out of Order-in-Appeal No. 75-79/ANS/GGN/2009 dated 17.03.2009 passed by the Commissioner (Appeals), Central Excise, Delhi (Gurgaon).

M/s Kunwar Sachdeva

.... Appellants
(Rep by Sh. Atul Gupta, Co. Sec.)

VERSUS

CCE, Delhi-III

.... Respondent
(Rep. by Sh. A.K. Rastogi, DR)

AND

**(iii) Excise Appeal No. 1693 of 2009 with
Excise Stay Application No. 1768 of 2009**

(Arising out of Order-in-Appeal No. 75-79/ANS/GGN/2009 dated 17.03.2009 passed by the Commissioner (Appeals), Central Excise, Delhi (Gurgaon).

Mr. Karambeer, Driver

.... **Appellants**
(Rep by Sh. Atul Gupta, Co. Sec.)

VERSUS

CCE, Delhi-III

.... **Respondent**
(Rep. by Sh. A.K. Rastogi, DR)

AND

**(iv) Excise Appeal No. 1694 of 2009 with
Excise Stay Application No. 1769 of 2009**

(Arising out of Order-in-Appeal No. 75-79/ANS/GGN/2009 dated 17.03.2009 passed by the Commissioner (Appeals), Central Excise, Delhi (Gurgaon).

M/s Snow Track India

.... **Appellants**
(Rep by Sh. Atul Gupta, Co. Sec.)

VERSUS

CCE, Delhi-III

.... **Respondent**
(Rep. by Sh. A.K. Rastogi, DR)

AND

**(v) Excise Appeal No. 1695 of 2009 with
Excise Stay Application No. 1770 of 2009**

(Arising out of Order-in-Appeal No. 75-79/ANS/GGN/2009 dated 17.03.2009 passed by the Commissioner (Appeals), Central Excise, Delhi (Gurgaon).

M/s Abhilasha Sales Corporation

.... **Appellants**
(Rep by Sh. Atul Gupta, Co. Sec.)

VERSUS

CCE, Delhi-III

.... **Respondent**
(Rep. by Sh. A.K. Rastogi, DR)

**CORAM : HON'BLE MR. JUSTICE RMS KHANDEPARKAR, PRESIDENT
HON'BLE MR. M. VEERAIYAN, MEMBER (TECHNICAL)**

1/ *FINAL ORAL ORDER NO. 641-645/09-EX*
STAY ORAL ORDER NO. 898-902/09-EX

vv

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PER M. VEERAIYAN :

All these appeals arise out of common order-in-appeal dated 17.03.2009 passed by the Commissioner (Appeals). Learned Company Secretary for the appellants submits that, the Commissioner (Appeals) by stay order dated 13.02.2009 directed the appellants, M/s Sukam Communication Systems Ltd., M/s Kunwar Sachdeva, Mr. Karambeer, Driver, M/s Snow Track India, and M/s Abhilasha Sales Corporation to make pre-deposit of Rs. 4,00,000/-, Rs. 1,00,000/-, Rs. 20,000/- , Rs. 5,000/-, and Rs. 20,000/- respectively, and for failure to comply with the stay order, the appeals have been dismissed vide impugned order dated 17.03.2009. Learned Company Secretary offers to deposit the said amounts and seeks remand of the appeals as Commissioner (Appeals) has not dealt with the matter on merits of the case.

2. After hearing both sides, on perusal of the record, we accept the prayer on behalf of the appellants and grant four weeks' time from today to deposit the amount as directed in the stay order dated 13.02.2009 by the Commissioner (Appeals) and report compliance before him on 5th October, 2009. Subject to compliance being reported, the Commissioner (Appeals) shall hear the appeals on merits. To enable the same, we set aside the order of the Commissioner (Appeals) on the above terms.

3. We make it clear that in the event of non-compliance of the terms of this order by any of the appellants, the appeal by the said

appellant will stand automatically rejected and the order insofar as the
said appellant is concerned ^{shall} stand revoked and appeal ^{shall} stand rejected.

4. The appeals and the stay applications stand disposed of in
the above terms.

(JUSTICE R.M.S. KHANDEPARKAR)
PRESIDENT

(M. VEERAIYAN)
MEMBER (TECHNICAL)

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