TELEGRAM : CEGCANAL
Website : www.cestat.gov.in

REGISTERED / AD
Email : delhi@cestat.gov.in

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

Appeal No. C/910-911 /2005 - CU[DB] Date 05/01/2009

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

To :
M/S D M INTERNATIONAL

COMBINED BUSINESS CENTRE, BASEMENT,
CABIN NO.4, GOPALA TOWER, 25, RAJINDRA PLACE,
NEW DELHI – 160 055

M/S D M INTERNATIONAL Appellant

Vs

THE COMMISSIONER OF CUSTOMS & CENTRAL EXCISE, DELH Respondent

I am directed to transmit herewith a certified copy of **Final order** No. C/668-669/08-CUS DATED 17.12.2008

passed by the Tribunal under Section 129, (B) of the Customs Act,1962 & Financial Act 1994 relating to Service Tax

Assistant Registrar
(Customs Appeal Branch)

Copy to :
1. Respondent
THE COMMISSIONER OF CUSTOMS & CENTRAL EXCISE,
C.R.BUILDING, I.P.ESTATE, NEW DELHI
2. Adv. / Consult
MR.PREM RANJAN KUMAR, LG-F1, E-13/29,
HARSH BHAWAN, CONNAUGHT PLACE, N.DELHI.
3 S.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 Publictions (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 Punjabi 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
(Customs Appeal Branch)

IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
WEST BLOCK NO. 2, R.K. PURAM, NEW DELHI

COURT – III

CUSTOMS APPEAL NO. 910-911 OF 2005

[Arising out of Order-in-Appeal No. 12/Cus/Appl/DLH-IV/2005 dated 5.9.2005 & 10/Cus/Appl/DLH-IV/2005 dated 9.8.2005 both passed by the Commissioner (Appeals), Delhi-I, New Delhi]

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?	No
2.	Whether it would 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?	Yes

M/s. D.M. International,
M/s. Y.S. Enterprises — Appellants

Vs.

Commissioner of Customs –
Central Excise, Delhi-I, New Delhi — Respondent

Appearance:

Shri V.K. Agrawal, Advocate for the appellant;
Shri L.B. Yadav, Departmental Representative, for the Revenue,

Coram:

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

Date of Hearing/decision: 17th December, 2008

FINAL ORDER NO. C/668-669/08 **dated** ________

Per P.K. DAS:

Both the appeals involve common issue and, therefore, they are being taken up together for disposal.

2. The appellants imported fabric material said to be 'stock lot of Non woven fabric. The Commissioner (Appeals) observed that the appellants accepted ~~disputed~~ the enhancement of the valuation. It ~~I~~ has also been observed that the appellants did not attach copy of back side of Bill of Entry along with appeal filed before the Commissioner (Appeals).

3. After hearing both sides and on perusal of the record we find that the appellants challenged the payment of duty in respect of Bills of Entry and the back side of Bills of Entry was not attached with the appeals before the Commissioner (Appeals). We have noted that the Commissioner (Appeals) also not examined the case file before decision. In view of that, it is required to be examined by the Commissioner (Appeals) before decision. The matters are remanded back to the Commissioner (Appeals) to decide afresh and the appellants are directed to submit complete Bills of Entry. The Commissioner (Appeals) will

examine the case file before the decision. Appeals are allowed by way of remand.

(Dictated & pronounced in the Open Court.)

(M. VEERAIYAN)
MEMBER (TECHNICAL)

(P.K. DAS)
MEMBER (JUDICIAL)

Dated 17th December, 2008

RK