

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

THE COMMISSIONER OF CUSTOMS & CENTRAL
EXCISE, DELHI

Vs
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

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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 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

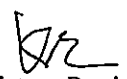
12 Commercial Laws of India Pvt Ltd Post Bag No. 1033, No.70(Old No. 88), Thvagaraya Road, T. Nagar, Chennai

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)

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 has} 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