

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

Appeal No. C/436/2007, C/COD/229/2007

Date 07/02/2008

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

To :  
C.C. NEW DELHI (IMPORT & GENERAL)  
NEW CUSTOM HOUSE, NEAR I.G.I. AIRPORT, NEW  
DELHI 110037.

C.C. NEW DELHI (IMPORT & GENERAL)

Appellant

Vs  
Respondent

M/S NTPC LTD.

Misc. Order No. C/16/08

I am directed to transmit herewith a certified copy of Final order No. C/25/08 Customs dated 04/02/08  
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

M/S NTPC LTD.

CORPORATE CONTRACTS AND MATERIALS,  
ENGINEERING OFFICE COMPLEX (EOC), A-8,  
SECTOR-24, NOIDA  
201301

2. Adv. / Consult

3. S.D.R.
4. J.C.D.R.
5. Bar association, CESTAT, New Delhi
6. M/s. Deeparchi Publications, M-93, marg. 43, saket, New
7. M/s Centax Publications (P) Ltd., 1512-E, Bhishm Pitamah
8. Excise & Customs cases, B-37, Sector -1, NOIDA - 201301
9. R.Venkatraman Constt. 44-B, S.Suncity, Ghaziabad -
10. Nidheshak publications, I.P.Estate, new Delhi
11. Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh,
12. Co, Law Institution
13. TAX INDIA, B-XI/8183, Vasant Kunj, New Delhi - 110070
14. Office Copy
15. Guard file

  
Assistant Registrar  
(Customs Appeal Branch)

**IN THE CUSTOMS, EXCISE & SERVICE TAX  
APPELLATE TRIBUNAL**

**West Block No. 2, R.K. Puram, New Delhi – 110 066.  
Principal Bench, New Delhi**

**COURT NO. II**

**Customs COD Application No. 229 of 2007 in Appeal No.  
436 of 2007**

[Arising out of the Order-in-Appeal No. CC (A) 48/I&G/D-I/07 dated 30/03/2007 passed by The Commissioner of Customs (Appeals), New Custom House, New Delhi.]

CC, New Delhi

Appellant

Versus

M/s NTPC Limited

Respondent

**Appearance**

Shri B.K. Singh, Authorized Representative (DR) – for the appellant.

Shri V.K. Dashani, Representative – for the Respondent.

**CORAM : Hon'ble Shri S.S. Kang, Vice President  
Hon'ble Shri P. Karthikeyan, Member (Technical)**

**DATE OF HEARING : 04/02/2008.**

Final Order No. C/25/08 Dated: 4/2/08  
Misc Order no C/16/08

**Per. S.S. Kang :-**

The respondent is Public Sector Undertaking and governed by the orders passed by the Hon'ble Supreme Court in the case of **ONGC vs. CCE, Calcutta** reported in **1992 (61) E.L.T. 3**. The requisite permission to pursue the appeal has not been filed by the respondent. Though, the appeal was filed in 2007. In these circumstances, appeal is dismissed. However, the respondent shall have liberty to apply for restoration of the appeal on production of necessary clearance from the COD.

(Dictated and pronounced in open court)

**(S.S. Kang)**  
**Vice President**

**(P. Karthikeyan)**  
**Member (Technical)**

PK