

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

Appeal No. C/86 /2008 WITH C/S/228/2008

Date 08/04/2008

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

To :
C.C.E. KANPUR
117/7, SARVODAYA NAGAR, KANPUR - 208 005.

C.C.E. KANPUR

Appellant

Vs

Respondent

M/S MOTILAL DULICHAND (P) LTD.

STAY ORDER NO.C/81/08-CUS.

I am directed to transmit herewith a certified copy of Final order No. C / 88 / 08-CUSTOMS DT.02.04.08

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 MOTILAL DULICHAND (P) LTD.

20, INDUSTRIAL ESTATE, KANPUR, UP

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)

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

PRINCIPAL BENCH - COURT NO. 1

Customs Appeal No. 86 of 2008 with
Customs Stay No. 228 of 2008

(Arising out of Order-in-Appeal No. 379-CUS/APPL/KNP/2007 dated 30.11.2007 passed by the Commissioner of Customs & Central Excise (Appeals), Kanpur).

DATE OF HEARING : 02.04.2008
DATE OF DECISION : 02.04.2008

FOR APPROVAL AND SIGNATURE :

HON'BLE MR. JUSTICE S.N. JHA, 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 ?	See
4.	Whether Order is to be circulated to the Departmental Authorities?	Yes

CCE, Kanpur

....

Appellant

(Rep. by Sh. B.K. Singh, DR)

VERSUS

M/s Motilal Dulichand (P) Ltd.

Respondents

(Rep by NONE)

CORAM : HON'BLE MR. JUSTICE S.N. JHA, PRESIDENT
HON'BLE MR. M. VEERAIYAN, MEMBER (T)

Final ORDER NO. C/88/08
Stay Order No - C/81/08

PER M. VEERAIYAN :

This is a Departmental appeal against the order of the Commissioner (Appeals) dated 30.11.2007. The original authority rejected the refund claim amounting to Rs. 39,138/- in respect of four bills of entries on the issue of applicability of conditions of exemption notification no. 104/94-Cus dated 16.03.1994. The Commissioner accepted the view of the Department in respect of consignments covered by three bills of entries, but granted relief in respect of one bill of entry involving duty amount of Rs. 10,431/-. He has relied on certain facts to come to a conclusion in favour of the respondent in respect of one bill of entry. We do not find any serious flaw in the views taken by the Commissioner (Appeals). Therefore, we reject the appeal of the Department. The stay petition also stands disposed of accordingly.

(Dictated and pronounced in the open Court on the 2nd day of April, 2008)

(JUSTICE S.N. JHA)
PRESIDENT

(M. VEERAIYAN)
MEMBER (TECHNICAL)