

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

Appeal No. C/680 /2005

Date 26/06/2008

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

To :
JAGDISH KUMAR,
S/O SHRI RAM DITTA
R/O C-21, PINK APARTMENT,
SECTOR-13, ROHINI, DELHI

JAGDISH KUMAR,

Appellant

THE COMMISSIONER OF CUSTOMS, NEW DELHI

Vs
Respondent

I am directed to transmit herewith a certified copy of Final order No. C/143/08-CUSTOMS DATED 10.06.08
passed by the Tribunal under Section 129, (B) of the Customs Act.1962 & Financial Act 1994 relating to Service Tax

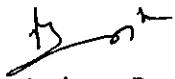

Assistant Registrar

(Customs Appeal Branch)

Copy to :
1. Respondent

THE COMMISSIONER OF CUSTOMS, NEW DELHI
NEW CUSTOM HOUSE, NEAR IGI AIRPORT, NEW DELHI.
2. Adv. / Consult. MR. K. K. ANAND, ADV.
A-5, BASEMENT, LAJPAT NAGAR-III,
NEW DELHI - 110 024.

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 Publications (P) Ltd., 1512-B, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony, New Delhi -
8. Excise & Customs cases, B-37, Sector -I, 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 60017
13. Taxindiaonline.com Pvt.Ltd, 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, NEW DELHI
PRINCIPAL BENCH, NEW DELHI
COURT NO. II

Custom Appeal No. 680 of 2005

(Arising out of Order-in-Original No. 39/Adj/RSS/04 dated 29.11.2004 passed by the Commissioner of Customs, New Delhi)

For approval and signature

HON'BLE MR. S.S. KANG, VICE PRESIDENT
HON'BLE MR. RAKESH KUMAR, 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?	
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.	

Shri Jagdish Kumar

Appellant

Vs.

CC, New Delhi

Respondent

Appearance:

Ms. Sanam Nagraj, Advocate

- For appellant

Shri R.K. Verma, DR

- For respondent

CORAM:

HON'BLE MR. S.S. KANG, VICE PRESIDENT

HON'BLE MR. RAKESH KUMAR, MEMBER (TECHNICAL)

Date of Hearing: 10.6.2008

Final Order No. C/143/08 dated 18/6/08

Per S.S. Kang:

Heard both sides. The contention of the appellant is that the adjudication order was served by the appellant by treating the appellant as proprietor of M/s Shree

○ Electronics. M/s Shree Electronics is not proprietor concern of the appellant. In fact as per the DGFT records Shri Sunil Kumar son of Shri Jagdish Kumar is the proprietor of M/s Shree Electronics. The appellants are not challenging the demand of duty and penalty imposed on M/s Shree Electronics as the appellants are nothing to do with M/s Shree Electronics. We find that in the adjudication order no adverse findings are against Shri Jagdish Kumar. In these circumstances, we find that Shri Jagdish Kumar is not aggrieved by the adjudication order, therefore, the appeal is dismissed as non-maintainable.

(Dictated & pronounced in open Court)

(S.S. KANG)
VICE PRESIDENT

(RAKESH KUMAR)
MEMBER (TECHNICAL)

RM