

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

Appeal No. C/770 /2005

07/07/08

Date 02/07/2008

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

To :  
THE COMMISSIONER OF CUSTOMS, NEW DELHI  
ICD, TKD, NEW DELHI

THE COMMISSIONER OF CUSTOMS, NEW DELHI

M/S ENA INTERNATIONAL

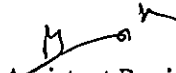
Appellant

Vs  
Respondent

I am directed to transmit herewith a certified copy of **Final order NoC/153-154/08**

Customs dated 23.6.08

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 ENA INTERNATIONAL

E-317, GREATER KAILASH-I, NEW DELHI

2. Adv. / Consult Sh.P.C.Jain, Adv., 332, Aravali Apartments, Alkananda, New 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 Publications (P) Ltd., 1512-B, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony, New Delhi -

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

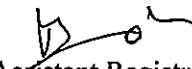
11. Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh, New Delhi - 110026

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

16.M/s Payless International, E-317, Greater Kailash-I, New Delhi

IN THE CUSTOMS, EXCISE & SERVICE TAX  
APPELLATE TRIBUNAL, NEW DELHI  
PRINCIPAL BENCH, NEW DELHI  
COURT NO. II

**Custom Appeal No. 770-771 of 2005-CST Br.**

(Arising out of common Order-in-Appeal No. CC(A)CSP(158)D-II/05 dated 18.5.2005 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.                                                                   |  |

CC, New Delhi

Appellant

Vs.

M/s ENA International  
M/s Payless International

Respondent

Appearance:

Shri B.K. Singh, DR  
Shri P.C. Jain, Advocate

- For appellant  
- For respondent

CORAM:

HON'BLE MR. S.S. KANG, VICE PRESIDENT  
HON'BLE MR. RAKESH KUMAR, MEMBER (TECHNICAL)

Date of Hearing: 23.6.2008

Final Order No. C/153-154/08 dated 23/6/08

**Per S.S. Kang:**

Common issue is involved, therefore, the appeals are  
being taken up together.

2. The Revenue filed these appeals against the order passed by the Commissioner (Appeals) in respect of payment of drawback. In view of clause (c ) of First Proviso of Section 129A of Customs Act, the Tribunal has no jurisdiction to hear the appeals in respect of payment of drawback as provided under Chapter X and rules made thereunder. In view of this, the appeals are dismissed as non-maintainable.

(Dictated & pronounced in open Court)

(S.S. KANG)  
VICE PRESIDENT

(RAKESH KUMAR)  
MEMBER (TECHNICAL)

RM