

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

Appeal No. C/111 /2006

Date 08/07/2008

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

To :
COMMISSIONER OF CUSTOMS
(I&G)
NEW CUSTOM HOUSE, NEW DELHI

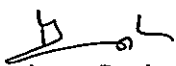
COMMISSIONER OF CUSTOMS
(I&G)

Appellant

M/S. LUDHIANA BEVERAGES PVT. LTD.

Vs
Respondent

I am directed to transmit herewith a certified copy of Final order No.C/162/08-CUS. DATED 20.06.08
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

M/S. LUDHIANA BEVERAGES PVT. LTD.

185, G.T.ROAD, LUDHIANA

2. Adv. / Consult MR.J.P.KAUSHIK, ADV.

A-14/3, SFS FLATS, SAKET.
NEW DELHI-110017

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)

**IN THE CUSTOMS, EXCISE & SERVICE
TAX APPELLATE TRIBUNAL,
WEST BLOCK NO. 2, R.K. PURAM,
NEW DELHI**

COURT – II

CUSTOMS APPEAL NO. 111 OF 2006

[Arising out of Order-in-Appeal No. CC(A)/445/ACU/D-I/2005 dated 16.11.2005 passed by the Commissioner of Customs (Appeals), New Custom House, 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?	

C.C., New Delhi

Appellant

Vs.

M/s. Ludhiana Beverages (P) Ltd.

Respondents

Appearance:

Shri R.K. Verma, JDR, Departmental Representative, for the Revenue;
Shri J.P. Kaushik, Advocate for the respondents

Coram:

Hon'ble Mr. S.S. Kang, Vice President,
 Hon'ble Mr. Rakesh Kumar, Member (Technical)

Date of Hearing: 20th June, 2008

FINAL ORDER NO. C/162/08 dated 28/6/08

Per S.S. Kang:

Revenue filed this appeal against the order passed by the Commissioner (Appeals). The respondent raised a preliminary objection that the appeal has been filed by the Commissioner of Customs without any authorization by ^{the} Committee of Commissioners.

2. We find that as per provision of Section 129A(2) order passed by the Commissioner (Appeals) is to be reviewed by the Committee of Commissioners, if it is of the opinion that an order passed by the Appellate Commissioner of Customs under section 128, as it stood immediately before the appointed day, or by the [Commissioner (Appeals)] under section 128A, is not legal or proper, direct the proper officer to appeal on his behalf to the Appellate Tribunal against such order.

3. In the present case, order under appeal has not been reviewed by the Committee of Commissioner of Customs and there is no authorization to file the appeal. Therefore, we find force in the

objection raised by the respondent. Appeal is, therefore, dismissed as not maintainable.

(Dictated & pronounced in the Open Court.)

(S.S. KANG)
VICE PRESIDENT

(RAKESH KUMAR)
MEMBER (TECHNICAL)

Dated 24th June, 2008
RK