

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

Appeal No. C/681 /2005

Date 24/07/2008

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

To :
THE COMMISSIONER OF CUSTOMS
N.C.R.B., STATUE CIRCLE, C-SCHHEME,
JAIPUR - 302 005.

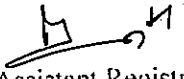
THE COMMISSIONER OF CENTRAL EXCISE, JAIPUR-I

Appellant

M/S ASIL INDUSTRIES LTD, JAIPUR (RAJASTHAN)

Vs
Respondent

I am directed to transmit herewith a certified copy of Final order No.C/233/08-CUSTOMS DATED 14.07.08
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 ASIL INDUSTRIES LTD, JAIPUR (RAJASTHAN)

KANAKPURA, P.O.MEENA WALA, JAIPUR (RAJASTHAN)

2. Adv. / Consult MR. ATUL GUPTA, C.A.,
B-1/1289-A, VASANT KUNJ,
NEW DELHI - 110 070.

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 – 110 066.
Principal Bench, New Delhi

COURT NO. II
Customs Appeal No. 681 of 2005 with Cross-Objection
Application No. 164 of 2005

[Arising out of the Order-in-Appeal No. 6/Cus/JPR-I/2005 dated 06/04/2005 passed by The Commissioner (Appeals-I), Central Excise, Jaipur.]

For Approval and signature :

Hon'ble Shri S.S. Kang, Vice President

Hon'ble Shri 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 : 20
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 :
Department Authorities?

CCE, Jaipur – I

Appellant

Versus

M/s Asil Industries Ltd.

Respondent

Appearance

Shri Amit Jain, Authorized Representative (DR) – for the
appellant.

Shri Atul Gupta, C.S. – for the Respondent.

CORAM: Hon'ble Shri S.S. Kang, Vice President
 Hon'ble Sh. Rakesh Kumar, Member (Technical)

DATE OF HEARING : 14/07/2008.

Final Order No. C/233/08 Dated : 14/7/08

Per. S.S. Kang :-

Heard both sides. Revenue filed this appeal against the order-in-appeal passed by Commissioner (Appeals), whereby demand of duty and interest in respect of warehouse goods was set aside on the ground that request for extension of warehousing period was pending with the Chief Commissioner. Now, the respondent produced a letter dated 21/09/06, whereby the warehousing period is extended and re-export of the goods is allowed within three months. This order is passed subsequent to the impugned order. In these circumstances, the matter requires reconsideration by Commissioner (Appeals), impugned order is set aside and remanded to the Commissioner (Appeals) to decide afresh after affording an opportunity of personal hearing to the respondent.

(Dictated and pronounced in open court)

(S.S. Kang)
 Vice President

(Rakesh Kumar)
 Member (Technical)

PK