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

Appeal No. ST/471 /2006

Date 24/04/2008

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

To :
C.C.E. JAIPUR II
NCRB, STATUE CIRCLE, C-SCHEME, JAIPUR.
C.C.E. JAIPUR II

M/S LIFE INSURANCE CORPN OF INDIA

Appellant

Vs
Respondent

I am directed to transmit herewith a certified copy of Final order No. ST/77/08 Customs dated 11.04.08
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 LIFE INSURANCE CORPN OF INDIA

BRANCH BIJAYNAGAR, DISTT-AJMER(RAJ)

2. Adv. / Consult

MR.S.P.MITTAL, ADV

354, LAWYER CHAMBERS, DELHI HIGH COURT, N.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 -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

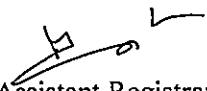
11. Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh, New Delhi - 110026

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)

**CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL
WEST BLOCK-II, R.K. PURAM, PRINCIPAL BENCH, NEW DELHI,
COURT NO. 1**

Service Tax Appeal No. 471 of 2006

Date of hearing/decision: 11.04.2008

CCE, Jaipur

...Appellant
[Rep. by Mr. B.K. Singh, DR]

Vs.

M/s LIC of India

...Respondent
[Rep. by Mr. S.P. Mittal, DR]

Coram: Hon'ble Mr. Justice S.N. Jha, President
Hon'ble Mr. M. Veeraiyan, Member [Technical]

Final ORDER No ST/77/08

Per: Justice S.N. Jha:

This appeal has been filed by the Revenue without obtaining clearance from the COD which is a requisite condition as per the decision of the Supreme Court in ONGC vs. CCE, Calcutta, 1992 (61) ELT (3) (SC). The appeal is pending since 2006. In the circumstances, we are not inclined to grant further adjournment to the Revenue as prayed for, and accordingly dismiss the appeal with liberty to apply for revival on production of necessary clearance from the COD

[Dictated and pronounced in the open Court].

[Justice S.N. Jha]
President

[M. Veeraiyan]
Member [Technical]

[Pant]