

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

Appeal No. ST/71 /2006

Date 30/07/2008

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

To :
RASTOGI BROTHERS

35 KM, DELHI HARPUR ROAD, OPP. AJANTA TUBES,
JINDAL NAGAR, GHAZIABAD
RASTOGI BROTHERS

Appellant

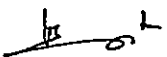
Vs
Respondent

C.C.E MEERUT-II

I am directed to transmit herewith a certified copy of Final order No. ST/145

2008 Customs dated 11/07/08

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

C.C.E MEERUT-II

OPP MANGAL PANDEY NAGAR, MEERUT

2. Adv. / Consult

MR.S.D.GAUR

SB-108, SHASTRI NAGAR, GHAZIABAD.

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

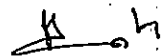
11. Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh, New Delhi - 110026

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, NEW DELHI
PRINCIPAL BENCH, NEW DELHI
COURT NO. II

Service Tax Appeal No. 71 of 2006-CST Br.

(Arising out of Order-in-Appeal No. 299-CE/MRT-II/2005 dated 30.11.2005 passed by the Commissioner (Appeals), Customs & Central Excise, Meerut)

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.	

Rastogi Brothers

Appellant

Vs.

CCE, Meerut

Respondent

Appearance:

Shri S.D. Gaur, Consultant

- For appellant

Shri R.K. Madan, DR

- For respondent

CORAM:

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

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

Date of Hearing: 11.7.2008

Final Order No. 57/145/08dated..... 11/7/08

Per S.S. Kang:

Heard both sides.

2. The appellant filed this appeal against the impugned order passed by the Commissioner (Appeals). The Commissioner (Appeals) dismissed the appeal filed by the

○ appellant following the earlier order-in-appeal No. 138/CE dated 8.7.2004.

3. We find that the appellant challenged the order-in-appeal No. 138/CE dated 8.7.2004 and the Tribunal vide Final Order No.261/06 dated 28.7.06 remanded the matter to the adjudicating authority to decide afresh and in remand proceedings the demand was dropped. In these circumstances, we find it is a fit case for re-consideration as the order passed by the Commissioner (Appeals) which is relied upon ~~by the appellant~~ⁱⁿ, the impugned order was also set aside by the Tribunal and matter was remanded to the adjudicating authority. Therefore, the impugned order is set aside and matter is remanded to the adjudicating authority to decide afresh after affording an opportunity of hearing to the appellant. The appeal is disposed of by way of remand.

(Dictated & pronounced in open Court)

(S.S. KANG)
VICE PRESIDENT

(RAKESH KUMAR)
MEMBER (TECHNICAL)