

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

Appeal No. ST/569 /2008-571 /2008 - CU[DB]

Date 07/10/2008

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

To :
C.C.E. LUDHIANA
CENTRAL EXCISE HOUSE, 'F' BLOCK, RISHI NAGAR,
LUDHIANA 141001 (PUNJAB)
C.C.E. LUDHIANA

Appellant

Vs
Respondent

M/S OSHO FORGE LTD.

I am directed to transmit herewith a certified copy of **Final order No. ST/267-69/08**

CU[DB] dated 25.09.08

passed by the Tribunal under Section 129, (B) of the Customs Act, 1962 & Financial Act 1994 relating to Service Tax

Alongwith Stay Order No ST/398-400/08



Assistant Registrar
(Customs Appeal Branch)

Copy to :

1. Respondent

M/S OSHO FORGE LTD.

UCHI MANGLI, CHANDIGARH ROAD, LUDHIANA (PB)

2. Adv. / Consult

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 - 3

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 Nimeshak 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

13 Taxindiaonline.com Pvt.Ltd, B-XI/8183, Vasant Kuni, New Delhi - 110070

14 Easy Service Tax Online Dot Com Pvt.Ltd.407A, Iscon Mall, Above Star India Bazar, Satellite Road, Ahmedabad-15

15 Office Copy

16 Guard file

17. M/S EMSON GEARS LTD.

D-42, FOCAL POINT, LUDHIANA (PB)

18. M/S OSHO GEARS & PINIONS PVT. LTD.

D-170. PHASE-VI, FOCAL POINT, LUDHIANA (PB)



Assistant Registrar
(Customs Appeal Branch)

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL,

West Block No.2, R.K.Puram, New Delhi

COURT-I

Date of hearing/decision: 25.9 .2008

**Stay Application Nos.1809-1811 of 2008 and
Service Tax Appeal Nos.569-571 of 2008**

Arising out of the order in appeal No.138-140/CE/LDH/2008 dated 15.5.08 passed by the Commissioner (Appeals), Customs & Central Excise, Chandigarh.

For Approval and Signature:

Hon'ble Mr. Justice S.N. Jha, President
Hon'ble Mr. M. Veeraiyan, Member (Technical)

1	Whether Press Reporter may be allowed to see the Order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982?	No
2	Whether it should be released under Rule 27 of CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	NO
3	Whether their Lordships wish to see the fair copy of the Order?	Seen
4	Whether Order is to be circulated to the Departmental authorities?	Yes

Appellant

C.C.E.,
Ludhiana

vs.

Respondents

1. M/s Osho Forge Ltd.
2. M/s Emson Gears Ltd.
3. M/s Osho Gears & Pinions (P) Ltd.

Appearance:

Shri L.B. Yadav, Authorized Departmental Representative (DR) for the Revenue and none for the respondents

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

Final Order No. 37/267 - 269/08
Stay Order No 37/398 - 400/08

Per M. Veeraiyan:

The stay petitions against the orders of Commissioner (Appeals) which are in favour of the assesses are with^{out} any merits. Considering only small amounts (Rs.7915/- in 569/08, Rs.4361 in 570/08 and Rs.8077 in 571/08) are involved and non-recurring nature of the dispute, without going into the merits of the case, we dismiss the appeals. Stay petitions are also disposed of.

(Dictated and pronounced in the open Court)

(Justice S.N.Jha)
President

(M. Veeraiyan)
Member (Technical)

scd/