

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

Appeal No. ST/340 /2008-341 /2008-SM[BR]ST/ STAY /1062-1063/2008-SM[BR]

Date 11/08/2008

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

To :
(1-2) M/S ALP OVERSEAS PVT. LTD. (FORMERLY KNOWN
AS GTP OVERSEAS LTD.)
C-10, SECTOR-1, NOIDA

M/S ALP OVERSEAS PVT. LTD. (FORMERLY KNOWN
AS GTP OVERSEAS LTD.)

Appellant

Vs
Respondent

C.C.E. NOIDA

I am directed to transmit herewith a certified copy of Final order No. 1129 -1130 /2008-SM[BR]&S/463-464/08 dated 4.8.2008

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


Assistant Registrar

(SM Appeal Branch)

Copy to :

1. Respondent

C.C.E. NOIDA

B-123, SECTOR 5, NOIDA.

2. Adv. / Consult

MR.V. LAXMIKUMARAN

B-6/10, SAFDARJUNG ENCLAVE, NEW DELHI-110029

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. 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


Assistant Registrar
(SM Appeal Branch)

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
West Block No.2, R.K Puram, New Delhi-110066

COURT-IV

Date of hearing: 04.8.2008

Service Tax/Stay Application No.1062/2008 and 1063/2008-SM(BR)
Service Tax/Appeal No.340-341/2008-SM(BR)

(Arising out of Order –in-Appeal No. 32-CE/Noida/2008 dated 25.2.2008
passed by the Commissioner (Appeals) Customs & Central Excise, Noida)

For approval and signature:

Hon'ble Mr. P.K. Das, Member (Judicial)

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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 should 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?
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M/s ALP Overseas Pvt. Ltd.

Appellant/Applicant
(Rep. by Shri R. Raghavan, and
Shri Vivak Sharma, Advocate)

Vs.

C.C.E., NOIDA

Respondent
(Rep. Shri R.K. Saini, DR)

Coram: Hon'ble Mr. P.K. Das, Member (Judicial)

Final Order No. 1129-1130/2008-SM(BR)ES/463-464/08.

Per: P.K. Das

Common issue is involved in both the appeals and, therefore, both are being taken up together for disposal.

2. After hearing both the sides and on perusal of the records, it is seen that the Appeal No. 340/2008 relates to denial of refund claim of Rs. 3,931.00 and penalty of Rs. 1,500.00. Appeal No. 341/2008 relates to denial of refund claim of Rs. 121.00.

3. The Id. Advocate submits that both the appeals involved important question of law and it has recurring effect.

4. I find that negligible amount is involved in both the appeals. Therefore, I refused to admit the appeal under Proviso to Section 35 B (1) Central Excise Act, 1944. It is made clear that this order is passed without going into the merits of the case. Stay applications and appeals are dismissed.

(Dictated and pronounced in the open court.)

(P.K. Das)
Member (Judicial)

K. Gupta