

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

Appeal No. ST/210 /2007 - CU[DB]

Date 17/02/2009

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

To :
C.C.E BHOPAL

HOSHANGABAD ROAD, 48, ADMINISTRATIVE
AREA, AREA HILLS, BHOPAL (M.P.) 462011
C.C.E BHOPAL

M/S ANURAG COLOUR LAB,

Appellant

Vs

Respondent

CU[DB] dated 3.2.09

I am directed to transmit herewith a certified copy of Final order No. ST/73/09

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 ANURAG COLOUR LAB,

INDIAN COFFEE HOUSE, NEW MARKET, NEAR APEX BANK, BHOPAL (M.P.)

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 Nidheshak publications, I.P.Estate, new Delhi

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

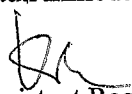
12 Commercial Laws of India Pvt Ltd Post Bag No. 1033, No.70(Old No. 88), Thyagaraya Road, T. Nagar, Chennai

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-1

15 Office Copy

16 Guard file


Assistant Registrar
(Customs Appeal Branch)

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**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

Service Tax Appeal No. 210 of 2007

CCE, Bhopal

Appellant

Versus

M/s Anuran Colour Lab

Respondent

Appearance

Shri Vijay Kumar, Authorized Representative (SDR) – for the appellant.

None – for the Respondent.

CORAM : **Hon'ble Shri D.N. Panda, Judicial Member**
Hon'ble Shri Rakesh Kumar, Technical Member

DATE OF HEARING : 03/02/2009.

Final Order No. 51/73/09 Dated : _____

ORDER

Per. D.N. Panda :-

None present for the Respondent.

2. Learned DR submits that the Respondent was before Tribunal in the bunch of appeal No. 86 of 2006, 333 of 2007, 487 of 2006 and 143 of 2007, which were disposed by a common order dated 22/10/08. The result of the appeal was that the Respondent was directed to face a denovo proceeding before the authority below. Therefore, learned DR prays that Revenue's appeal may also ^{be} remanded to the same Authority to do justice to both the sides. It needs remand to the same authority

who shall carry out the purport of the order dated 22/10/2008 stated aforesaid.

3. Heard Revenue. Considering that the Respondent is before the authorities below, it would be proper to remit back this matter to the same authority for an analogous hearing of the entire matter, granting opportunity to both the sides.

4. In the result, we remand the appeal to the same authority who shall deal the respondent as directed by order dated 22/10/2008 aforesaid.

5. In view of our aforesaid direction, cross objection No. 118 of 2008 is also disposed of.

(Dictated and pronounced in open court)

(D.N. Panda)
Judicial Member

(Rakesh Kumar)
Technical Member

PK