

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

Appeal No. ST/463 /2006-464 /2006 - CU[DB]

Date 17/02/2009

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

To :
HINDUSTAN ZINC LIMITED
YASHAD BHAWAN, NEAR SWAROOP
SAGAR, UDAIPUR (RAJ)
313001

HINDUSTAN ZINC LIMITED

C.C.E.JAIPUR II

Appellant

Vs

Respondent

CU[DB] dated 4.2.09

I am directed to transmit herewith a certified copy of **Final order No. ST/79-80/09**
passed by the Tribunal under Section 129, (B) of the Customs Act, 1962 & Financial Act 1994 relating to Service Tax

Copy to :

1. Respondent

C.C.E.JAIPUR II

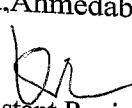
NCRB, STATUE CIRCLE, C-SCHEME, JAIPUR.

2. Adv. / Consult Sh.B.L.Narshimhan, Adv., B-6/10 Safdarjung Enclave, New Delhi.


Assistant Registrar
(Customs Appeal Branch)

- 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 Puniabi Bagh, New Delhi - 110026
- 12 Commercial Laws of India Pvt Ltd Post Bag No. 1033, No.70 (Old No. 88), Thvagaraya 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 HINDUSTAN ZINC LTD


Assistant Registrar
(Customs Appeal Branch)

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

COURT NO. II

Service Tax Appeal No. 463-464 of 2006-Cus.

(Arising out of Order-in-Appeal No. 405(HKS)ST/JPR-II/2006 dated 4.7.2006 passed by the Commissioner, Customs & Central Excise, Jaipur)

Hindustan Zinc Ltd. Vice Versa

Appellant

Vs.

CCE, Jaipur

Respondent

Appeared for Appellant : Shri B.L. Narasimhan, Advocate
Appeared for Respondent : Shri A.K. Madan, DR

Date of Hearing: 4.2.2009

CORAM: HON'BLE MR. D.N. PANDA, JUDICIAL MEMBER
HON'BLE MR. RAKESH KUMAR, TECHNICAL MEMBER

Final

Order No. 57/79-80/09 dated.....

Per D.N. Panda:

Both sides agreed that ^{there was cause} when they had filed appeal. Subsequent development of law made the cause to disappear for which the appeal has become infructuous. With such conception, we dismiss the appeal of both the sides.

2. While disposing the appeal, Id. DR submits that when penalty was imposed under a rule, Id. appellate authority should not have waived under a provision of the Act. He submits that Section 73 which was invoked to waive penalty by the learned appellate

authority was incorrect. Considering the quantum of penalty to be very low amount and both the sides are not in dispute of the provision of law applicable to them, even on this submission, our decision made as above holds good.

(Dictated & pronounced in open Court)

(D.N. PANDA)
JUDICIAL MEMBER

(RAKESH KUMAR)
TECHNICAL MEMBER

RM