

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

Appeal No. C/799 /2008 - CU[DB]

Date 20/02/2009

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

To :
M/S PADMINI TECHNOLOGIES LTD.
245, DAYANAND VIHAR, IIND FLOOR, DELHI-110092.
M/S PADMINI TECHNOLOGIES LTD.

Appellant

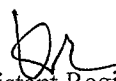
Vs

Respondent

C.C. NEW DELHI (IMPORT & GENERAL) MISC. ORDER NO.C/6/09-CUS.

I am directed to transmit herewith a certified copy of **Final order No. C/87/09-CUS. DATED 11.02.09**

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

C.C. NEW DELHI (IMPORT & GENERAL), NEW CUSTOM HOUSE,
NEAR I.G.I. AIRPORT, NEW DELHI 110037.

2. Adv. / Consult

MR.C.HARISHANKAR, ADV.

46, BANK ENCLAVE, DELHI - 110 092.

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

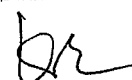
12 Commercial Laws of India Pvt Ltd Post Bag No. 1033, No.70(Old No. 88), Thyagaraya Road, T. Nagar, Chennai

13 Taxindiaonline.com Pvt.Ltd, B-XI/8183, Vasant 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


Assistant Registrar
(Customs Appeal Branch)

**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

**Customs Misc. Application No. 969 of 2008 in Appeal No. 799 of
2008**

M/s Padmini Technologies Ltd.

Appellant

Versus

CC, New Delhi

Respondent

Appearance

Shri Pushkar K. Singh, Advocate - for the appellant.

Shri A.K. Madan, Authorized Representative (SDR) - for the
Respondent.

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

DATE OF HEARING : 11/02/2009.

Final Order No. C/87/09 Dated : _____
Misc Order No C/6/09
ORDER

Per. D.N. Panda :-

Learned Counsel moved an application for early hearing of the matter. His grievance is that a refund of Rs. 26,00,000/- being involved and the appellant failing to succeed before both the authorities below, early hearing may be granted.

2. Learned DR Shri A.K. Madan submits that revenue has no grievance for early hearing. But the appellant having failed to satisfy the authorities below about its claim of refund, It has failed to get the same. Learned Commissioner (Appeals) has remanded the matter to

grant an opportunity of hearing by the learned Adjudicating Authority. When the matter is remanded, the appellant has come to Tribunal to oust jurisdiction of the learned ~~Appellate~~^{Adjudicating} Authority.

2.1 Heard both the sides and perused the records.

2.2 We appreciate submission of the learned DR and also have gone through the first appellate authority's order. The learned Commissioner very leniently considered that the appellant deserves an opportunity of hearing before the learned Adjudicating Authority to adduce evidence for its claim and satisfy that Authority against findings made in the order of the learned Appellate Authority below. We, therefore, direct the appellant to appear before the learned Adjudicating Authority and satisfy him as to the requirement of law and its claim for refund. It would be proper for the appellant to appear before the learned Adjudicating Authority on **15th April 2009** to satisfy that authority as to its claim. If the appellant fails to appear before that authority on the day fixed as above, the learned Adjudicating Authority is free to decide the matter on its own merit.

3. In the result, both the miscellaneous application and appeal are disposed of in the manner stated above.

(Dictated and pronounced in open court)

(D.N. Panda,
Judicial Member

(Rakesh Kumar)
Technical Member

PK