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

Appeal No. ST/874 /2008 - CU[DB] Date 02/03/2009

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

To :
M/S MAYOR & CO.
G.T.ROAD, SURANUSSI, JALANDHAR.

M/S MAYOR & CO. Appellant
Vs
C.C.E. JALLANDHAR(HQ. AT CHANDIGARH) Respondent

I am directed to transmit herewith a certified copy of **Final order No. ST/90 2009 CU[DB]** dated 17.02.09 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/87/09

Assistant Registrar
(Customs Appeal Branch)

Copy to :
1. Respondent
   C.C.E. JALLANDHAR(HQ. AT CHANDIGARH)
   C.R.BUILDING, PLOT NO. 19, SECTOR 17-C, CHANDIGARH.
2. Adv. / Consult
   MR.SUDHIR MALHOTRA.
   13-R, HUKAM CHAND COLONY, NEAR D.A.V COLLEGE, JALANDHAR
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 Publictions (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-15
15. Office Copy
16. Guard file

Assistant Registrar
(Customs Appeal Branch)

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
WEST BLOCK NO.II, R.K. PURAM, NEW DELHI-110066.
BENCH-DB

Service Tax/Stay No.ST/S/2743/08
in & Appeal No.ST/874/08

[Arising out of Order-in-Appeal No.806/CE/Appl/Jal/2008 dated 17.12.2008 passed by the Commissioner (Appeals), Chandigarh].

Date of Hearing:17.02.2009

M/s. Mayor & Co. ...Appellant

Vs.

CCE, Jalandhar ... Respondent

Present for the Appellant :Shri Sudhir Malhotra, Adv.
Present for the Respondent :Shri L.B. Yadav, D.R.

Coram: Hon'ble Mr.D.N.Panda, Judicial Member
Hon'ble Mr. Rakesh Kumar, Technical Member

Final ORDER NO. 57/90/09 DATED:17.02.2009
Stay Order No 57/67/09

PER: **D.N.PANDA**

Ld. Counsel Shri Sudhir Malhota submits that the appellant had no means to pay the ordered amount during the first appellate stage towards pre-deposit. He submits that the authority below directed to make pre-deposit of tax of Rs.10.00 Lakhs and penalty of Rs.8.00 Lakhs. If the Tribunal directs the appellant to make deposit of a reasonable amount for grant of an opportunity of hearing before the ld. Commissioner (Appeals) then the appellant is prepared to co-operate for reducing the litigation.

2. Ld. DR submits that the appellant has failed to make pre-deposit, therefore, the appeal was rightly dismissed by the ld. Appellate authority below.

3. Heard both sides and perused the record. We have noticed the co-operation of ld. Counsel and also agree that an amount of **Rs.5.00 Lakhs** towards tax amount can be deposited by the appellant within **six weeks** from today and make compliance before the ld. Commissioner on **20th April 2009** and submit an application before him for fixation of the date of hearing. If the deposit is made as directed by the Bench and an application submitted before ld. Commissioner (Appeals), the ld. Commissioner (Appeals) shall fix the date as shall be proper and hear the appellant on merit. The appellant submits before us that he is likely to be benefited by the order of the Tribunal in the case of M/s.Active International vs. CCE, Jalandhar & M/s. Lohia Starlinger Ltd. vs. CCE, Kanpur decided ~~vide~~ order No. ST/30-32/09 dated 25.11.08. The ld. Appellate authority shall take the law into consideration as well as decision of the Tribunal to deal the matter in accordance with law.

4. We, therefore, dispose of the stay application as per above direction and dismiss the appeal.

[Pronounced in the open Court during the course of hearing].

(D.N.PANDA)
JUDICIAL MEMBER

(RAKESH KUMAR)
TECHNICAL MEMBER

Anita