

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

Appeal No. C/146/2008 - CU[DB] C/S/2614/08-CUS WITH C/CO/323/08

Date 02/03/2009

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

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

Appellant

Vs
Respondent

M/S INDIAN OIL CORPORATION LTD.

STAY ORDER NO.C/39/09-CUS.

I am directed to transmit herewith a certified copy of **Final order No.C/93/09-CUS. DATED 25.02.2009**

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 INDIAN OIL CORPORATION LTD

PANIPAT REFINERY, DISTT- PANIPAT, HARYANA.

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 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


Assistant Registrar
(Customs Appeal Branch)

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

COURT NO. II

**No. C/S/2614/2008-Cus. and C/146/2008-Cus. with
CO/323/2008**

(Arising out of Order-in-Appeal No. CC(A)/CUS/180/07 dated
3.10.2007 passed by the Commissioner of Customs, New Delhi)

CC, New Delhi

Appellant

Vs.

M/s Indian Oil Corporation Ltd.

Respondent

Appeared for Appellant : Shri Fateh Singh, DR
Appeared for Respondent : None

Date of Hearing: 25.2.2009

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

Order No. *cf 93/09* dated.....

Per D.N. Panda:

Final Stay Order No cf 39/09
The Respondent is a Public Sector Undertaking. *The Appellant is*
required to file clearance from the Committee on Disputes as per
the decision of Hon'ble Supreme Court in the case of **ONGC Vs UOI**
reported in 1992 (61) ELT 3 (SC).

2. The *Appellant* ~~Respondent~~ has not filed the COD clearance. Therefore,
the appeal and stay application are dismissed with the liberty to the
Respondent to get it restored as and when COD clearance is
obtained.

(Dictated & pronounced in open Court)

(D.N. PANDA)
JUDICIAL MEMBER

(RAKESH KUMAR)
TECHNICAL MEMBER

RM