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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. C/588 /2006 - CU[DB] Date 01/04/2009

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

To :
C.C.E.INDORE
P.B. NO 10,MANIK BAGH PALACE,INDORE.

C.C.E.INDORE Appellant
Vs
M/S MITTAL APPLIANCES LTD Respondent

I am directed to transmit herewith a certified copy of **Final order No. C/113 2009 CU[DB]** dated 27.03.09 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 MITTAL APPLIANCES LTD, PLOT NO.75,
   SECTOR III, PITHAMPUR, DISTT – DHAR (MP) – 454 775.
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 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 LAWCRUX Advisors (P) Ltd, Law House,1-8,Sector - 10, Faridabad 121003 (Haryana)
16 Office Copy
17 Guard file

Assistant Registrar
(Customs Appeal Branch)

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
West Block No.2, R. K. Puram, New Delhi

COURT-I

Date of hearing/decision:27.03.2009

Customs Appeal No. 588 of 2006 with C.O. No. 11 of 2007
[Arising out of Order-in-Appeal No. IND-I/272/2006 dated 28.7.2006 passed by the Commissioner (Appeals) Customs & Central Excise, Indore].

For approval and signature:

Hon'ble Mr. Justice R.M.S. Khandeparkar, President
Hon'ble Mr. M. Veeraiyan, Member (Technical)

1	Whether Press Reporters may be allowed to see the Order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982.	Yes
2	Whether it should be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	No
3	Whether Their Lordships wish to see the fair copy of the Order?	Seen
4	Whether Order is to be circulated to the Departmental authorities?	No

CCE, Indore — Appellant

Vs.

M/s Mittal Appliances Limited — Respondent

Appearance:

Appeared for the Appellant – Mr. Fateh Singh, DR
Appeared for the Respondent – None –Written submission.

Coram: Hon'ble Mr. Justice R.M.S. Khandeparkar, President
Hon'ble Mr. M. Veeraiyan, Member (Technical)

Final Oral Order No. C/113/09

Per Justice R.M.S. Khandeparkar:

Learned DR appeared for the appellant. None is present for the respondent. However, a written submission received on behalf of the respondent in the office of the Tribunal. The said submission discloses that an appeal filed by the Department for subsequent period between the same parties relating to same matter has already been disposed of by this Tribunal vide order dated 03.02.2009 whereby the order of the lower authority has been set aside and the matter has been remanded to the Assistant Commissioner for fresh consideration. As the issues involved in both the matters are same and one matter has already been remanded to the lower authority for fresh consideration, it would be appropriate to set aside the impugned order and remand this matter to the concerned authorities with the direction that both the matters should be decided by the same officer simultaneously. Appeal accordingly stands disposed of with the said direction.

2. As none present for the respondent, cross-objections stand dismissed for default.

(Justice R.M.S. Khandeparkar)
President

(M. Veeraiyan)
Member (Technical)

/Pant/