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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

Date . 27/04/2009

Appeal No. ST/148 /2009 - CU[DB]
ST/S/489/09

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

To :
C.C.E. LUDHIANA,
CENTRAL EXCISE HOUSE, 'F' BLOCK, RISHI NAGAR,
LUDHIANA 141001 (PUNJAB)
C.C.E. LUDHIANA

Appellant

Vs

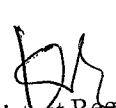
Respondent

2009 CU[DB] dated 23.04.09

M/S SLEEK CONSTRUCTION,

I am directed to transmit herewith a certified copy of Final order No. ST/128
passed by the Tribunal under Section 129, (B) of the Customs Act, 1962 & Financial Act 1994 relating to Service Tax

along with stay order No. SE/121/09


Assistant Registrar
(Customs Appeal Branch)

Copy to :

1. Respondent

M/S SLEEK CONSTRUCTION,

B-1, 1026, DANDI SWAMI CHOWK, CIVIL LINES, NOW B-1, 1090, SYNDICATE COMPLEX, BINDABAN ROAD,
LUDHIANA

2. Adv. / Consult

3 S.D.R

4 J.C.D.R.

5 Bar association, CESTAT, New Delhi

6 Director Publications, Customs, Excise. I.P. Estate, New Delhi

7 M/s Centax Publications Pvt Ltd., 1512-B, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony, New Delhi - 3

8 Commercial Laws of India Pvt Ltd. Post Bag No. 1033, No.2(Old No. 36), Vaithyaram Street, T. Nagar, Chennai -17

9 Raghuraman's 44-B, Regal Flat, Shipra Suncity, Indirapuram - 201010, Ghaziabad, DT, U.P.

10 M/s Manupatra Information Solutions Pvt Ltd. Excise & Customs Cases B-37, Sector - 1, Noida - 201301, Gautam Budh Nagar, (UP)

11 M/s. Deeparchie Publications, M-93, Marg. 46, Saket, New Delhi 110017

12 Taxindiaonline.com Pvt.Ltd, B-XI/8183, Vasant Kuni, New Delhi - 110070

13 Taxmann Allied Service Pvt Ltd., 21/35, West Puniabi Bagh, New Delhi - 110026

14 Easy Service Tax Online Dot Com Pvt.Ltd.407A, Iscon Mall, Above Star India Bazar, Satellite Road, Ahmedabad-14

15 LAWCRUX Advisors Pvt Ltd, LAW House, 1-8, Sector - 10, Faridabad 121003 (Harvana)

16 Office Copy

17 Guard file


Assistant Registrar
(Customs Appeal Branch)

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, NEW DELHI
COURT NO.II**

**ST/S/489/2009-CUST. BR
St/148/2009**

(Arising out of order in Appeal No. 368/CE/Ldh/2008 Dated
18.11.2008 passed by the Commissioner of Central Excise,
Ludhiana)

For approval and signature:

**Coram: Hon'ble Dr. C. Satapathy, Member (Technical)
Hon'ble Mr. D.N. Panda, Member (Judicial)**

1. Whether Press reporters may be allowed to see the order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982?
2. Whether it should be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not ?
3. Whether Their Lordships wish to see the fair copy of the Order ?
4. Whether Order is to be circulated to the Departmental authorities?

CCE, Ludhiana

Appellant
(Rep. by Shri Sunil Kumar, SDR)

Vs

Sleep Construction

Respondent
(None)

**Coram: Hon'ble Dr. C. Satapathy, Member (Technical)
Hon'ble Mr. D.N. Panda, Member (Judicial)**

Date of Hearing: 23.4.2009

Final Order No. 57/128/09
Stay Order No 57/121/09

Per: Dr. C. Satapathy

None appeared on behalf of the respondents despite notice. Heard Shri Sunil Kumar, learned SDR appearing for the department. He states that the appellants without fulfilling the conditions laid down have availed the benefit of exemption Notification No. 15/2004-ST dated 10.9.2004 and therefore, the order of the lower appellate authority is erroneous.

2. We find that the contention of the department remains uncontroverted by the respondents. Hence, we set aside the impugned order and remand the matter to the lower appellate authority for fresh decision after taking into account the department's contentions and after allowing a reasonable opportunity of hearing to both sides.

3. The appeal is allowed by way of remand in the above terms.

(Order dictated and pronounced in the open Court).

(Dr. C. Satapathy)
Member (Technical)

(D.N. Panda)
Member (Judicial)

K. Gupta

TELEGRAM : CEGCANAL

Website : www.cestat.gov.in

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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

61 ST 128 / 2009 Date : 23/03/2010

MISC Order No. ST/19/10

Application ST/ROM/59/09

Appeal No. ST/148/2009 - CU[DB]

1. Appellant

C.C.E. LUDHIANA

CENTRAL EXCISE HOUSE, 'F' BLOCK, RISHI
NAGAR, LUDHIANA 141001 (PUNJAB)

2. Respondent

M/S SLEEK CONSTRUCTION,

B-1, 1026, DANDI SWAMI CHOWK, CIVIL
LINES, NOW B-1, 1090, SYNDICATE
COMPLEX, BINDABAN ROAD, LUDHIANA.

3. Adv / Consult :

4. C.D.R

5. Bar Association, CESTAT, New Delhi.

6. Director Publications, Customs, Excise. I.P. Estate, New Delhi

7. M/s Centax Publications Pvt Ltd., 1512-B, Bhishm Pitamah Marg, Opp.
ICICI Bank of Defence Colony, New Delhi - 110003

8. Commercial Laws of India Pvt Ltd. Post Bag No. 1033, No.2 (OLD
No.36), Vaithyaram Street, T. Nagar, Chennai 600017

9. Raghuraman's, 44 - B, Regal Flat, Shipra
Suncity, Indirapuram, 201010, Ghaziabad DT, U.P.

10. M/s Manupatra Information Solutions Pvt Ltd. Excise & Customs Cases,
B-37, Sector -1, Noida - 201301 Gautam Budh Nagar, (U P)

11. Deeparchie Publications, M-93, Marg. 43, Saket, New Delhi - 110017.

12. Taxindiaonline.com Pvt.Ltd, B-XI/8183, Vasant Kunj, New Delhi - 110070

13. Taxmann Allied Service Pvt. Ltd., 21/35, West Punjabi Bagh, New Delhi
-110026

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)

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6-4-10
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SIGN. (DESPATCH SECTION)
CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL
NEW DELHI-110066

Assistant Registrar

(Customs Appeal Branch)

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL

(Principal Bench)

West Block No.2, R.K. Puram, New Delhi-110066**CUSTOMS APPEAL BRANCH**

Date :23/03/2010

MISC Order No. ST/19/10

Application ST/ROM/59/09

Appeal No. ST/148/2009 - CU[DB]

1. Appellant

C.C.E. LUDHIANA

CENTRAL EXCISE HOUSE, 'F' BLOCK, RISHI
NAGAR, LUDHIANA 141001 (PUNJAB)

2. Respondent

M/S SLEEK CONSTRUCTION,

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ICICI Bank of Defence Colony, New Delhi - 1100038. Commercial Laws of India Pvt Ltd. Post Bag No. 1033, No.2 (OLD
No.36), Vaithyaram Street, T. Nagar, Chennai 6000179. Raghuraman's, 44 - B, Regal Flat, Shipra
Suncity, Indirapuram, 201010, Ghaziabad DT, U.P.10. M/s Manupatra Information Solutions Pvt Ltd. Excise & Customs Cases,
B-37, Sector -1, Noida - 201301 Gautam Budh Nagar, (U P)

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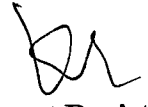
12. Taxindiaonline.com Pvt.Ltd, B-XI/8183, Vasant Kunj, New Delhi -110070

13. Taxmann Allied Service Pvt. Ltd., 21/35, West Punjabi Bagh, New Delhi
-11002614. Easy Service Tax Online Dot Com Pvt. Ltd. 407A, Iscon Mall, Above
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Assistant Registrar
(Customs Appeal Branch)

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL,

West Block No.2, R.K.Puram, New Delhi

COURT-II

Date of hearing/decision: 15.3.2010

Rectification Application No.59 of 2009 in Service Tax Appeal No.148 of 2009

Arising out of Final Order No.ST/128/09 dated 23.4.2009 passed by CESTAT,
New Delhi,

C.C.E., Ludhiana

Appellant/applicant

Vs.®

Sleek Construction

Respondent

Appearance:

Shri Sansar Chand, Authorized Departmental Representative (SDR) for the
Revenue and none for the respondent

Coram: Hon'ble Dr. C. Satapathy, Technical Member
Hon'ble Mr. D.N. Panda, Judicial Member

Misc Oral Order No. 57/19/10

Per Dr. C. Satapathy:

No one is present on behalf of the respondent. Heard the learned SDR
Shri Sansar Chand. He states that Final Order dated 23.4.2009 passed in this
case, records the order in appeal No.368/CE/Ldh/2008 dated 18.11.2008
whereas the correct number should be 390/CE/LDH/2008 dated 3.12.2008.
Accordingly, the miscellaneous application filed by the Department is allowed
and the preamble to the Final Order dated 23.4.2009 is corrected and the
order in appeal number referred to in the preamble is changed to
390/CE/DLH/2008 dated 31.2.2008.

Dr. C. Satapathy
15/3/10

(Dr. C. Satapathy)
Technical Member

D.N. Panda
15/3/2010
(D.N. Panda)
Judicial Member

scd/