

TELEGRAM : CEGCANAL
Website : www.cestat.gov.in

REGISTERED / AD
Email : delhi@cestat.gov.in

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

Appeal No. ST/149 /2009 - CU[DB]
ST/S/490/09

Date 27/04/2009

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

M/S DADA MOTORS,

I am directed to transmit herewith a certified copy of **Final order No. ST/129** **2009 CU[DB]** dated 23.04.09

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/119/09


Assistant Registrar
(Customs Appeal Branch)

Copy to :

1. Respondent

M/S DADA MOTORS,

SAVITRI COMPLEX-II, G.T.ROAD, DHOLEWAL CHOWK, LUDHIANA.

2. Adv. / Consult :Sh. KKSharma, Adv

338 Basement, Ashoka Main Sector - 35
Faridabad - 03

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 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 Pvt Ltd, LAW House.1-8.Sector - 10, Faridabad 121003 (Harvana)

16 Office Copy

17 Guard file


Assistant Registrar
(Customs Appeal Branch)

**IN THE CUSTOMS, EXCISE & SERVICE
TAX APPELLATE TRIBUNAL,
WEST BLOCK NO. 2, R.K. PURAM,
NEW DELHI**

COURT – II

**ST/STAY NO. 490/2009-CUS (Br.) IN &
SERVICE TAX APPEAL NO. 149 OF 2009**

[Arising out of Order-in-Appeal No. 368/CE/ldh/2008 dated 18.11.2008
passed by the Commissioner (Appeals), Central Excise, Chandigarh]

For approval and signature:

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 would 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

Vs.

M/s. Dada Motors

Respondent

Appearance:

Shri Fateh Singh, D.R. for the Revenue;

Shri K.K. Sharma, Advocate for the respondent

Coram:

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

Date of hearing/decision: 23rd April, 2009

FINAL ORDER NO. 57/129/09 **dated** _____

Stay Order no 57/119/09
Per C. Satapathy:

Heard both sides.

2. The lower appellate authority has upheld the demand and the penalties under Section 77 and 78 of the Finance Act, 1994, but, waived the penalty under Section 76 of the said Act. We find that the amount involved is only a small amount of Rs. 46,579/-. As such, considering the fact that small amount is involved stay petition as well appeal filed by the department ^{are} dismissed without going into the merits of the case.

(Dictated & pronounced in the Open Court.)

(C. SATAPATHY)
MEMBER (TECHNICAL)

(D.N. PANDA,
MEMBER (JUDICIAL)

RK