

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

Appeal No. ST/469 /2006 - CU[DB]

Date 04/05/2009

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

To :
C.C.E.KANPUR

117/7, SARVODAYA NAGAR, KANPUR.

C.C.E.KANPUR

Appellant

Vs

Respondent

M/S GUPTA ACADEMICS(P) LTD

I am directed to transmit herewith a certified copy of **Final order No. ST/144**

2009 CU[DB] dated 28.04.09

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 GUPTA ACADEMICS(P) LTD

7-DEV NAGAR, AGARA.

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 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 (Haryana)

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**

SERVICE APPEAL No. 469 of 2006

[Arising out of Order-in-Appeal No. 328/CE/APPL/KNP/2006 dated 26.07.2007 passed by the Commissioner (Appeals), Kanpur]

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, Kanpur

Appellant

Vs.

M/s. Gupta Academics (P) Ltd.,

Respondents

Appearance:

Shri Fateh Singh, DR for the Revenue;
None for the respondents

Coram:

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

Date of hearing/decision: 28th April, 2009

FINAL ORDER NO. 57/144/09 dated _____

Per C. Satapathy:

Heard ~~Shri~~ Shri Fateh Singh, learned DR. No one is present on behalf of the respondents. There is also no request for adjournment. *As such, the grounds of appeal remain uncontroverted.* Learned SDR states that the matter needs to be remanded to the lower authorities for fresh decision on merits. As such impugned order is set aside and the matter is remanded back to the lower ^{appellate} ~~authorities~~ for fresh decision on merits after taking into consideration the grounds of appeal and after affording opportunity of hearing to the respondents.

(Dictated & pronounced in the Open Court.)

(C. SATAPATHY)
MEMBER (TECHNICAL)

(D.N. PANDA)
MEMBER (JUDICIAL)

RK