

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

Appeal No. ST/514 /2007 - CU[DB]

Date 04/05/2009

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

To :
C.C.E. JAIPUR II

N.C.R.BUILDING, STATUE CIRCLE, "C" SCHEME,
JAIPUR 302005.

C.C.E. JAIPUR II

Appellant

Vs

Respondent

M/S BHILWARA MELBA DE WITTE PVT. LTD.

I am directed to transmit herewith a certified copy of Final order No. ST/148

2009 CU[DB] dated 24.04.09

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 BHILWARA MELBA DE WITTE PVT. LTD.

MORDI, BANSWARA(RAJASTHAN)

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 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)

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

COURT NO. II

Service Tax Appeal No. 514 of 2007-Cust. Br.

(Arising out of Order-in-Appeal No. 323(HKS)ST/JPR-II/07 dated 29.5.07 passed by the Commissioner (Appeals), Customs & Central Excise, Jaipur)

CCE, Jaipur

Appellant

Vs.

M/s Bhilwara Melba De Witee Pvt. Ltd.

Respondent

Appeared for Appellant : Shri Sunil Kumar, DR

Appeared for Respondent: None

Date of Hearing: 24.4.2009

CORAM: HON'BLE DR. C. SATAPATHY, TECHNICAL MEMBER
HON'BLE MR. D.N. PANDA, JUDICIAL MEMBER

Order No. 57/148/09 dated.....

Per Dr. C. Satapathy :

No one is present on behalf of the Respondent, despite notice.
There is also no adjournment request. The grounds advanced in
the Departmental appeal ^{remain} ~~even~~ uncontroverted. Hence we set aside
the impugned order and remand the matter to the lower Appellate

Authority for fresh decision after taking into account the grounds raised by the Department and after allowing a reasonable opportunity of hearing to both the sides. The Appeal is allowed by way of remand.

(Dictated & pronounced in open Court)

(DR. C. SATAPATHY)
TECHNICAL MEMBER

(D.N. PANDA)
JUDICIAL MEMBER

RM