

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

Appeal No. ST/140 /2009 - CU[DB]
ST/469/09

Date 04/05/2009

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

To :
M/S JOSHI AUTO ZONE PVT. LTD.
84-85, INDUSTRIAL AREA, PHASE-II, CHANDIGARH.
M/S JOSHI AUTO ZONE PVT. LTD.

Appellant

Vs
Respondent

C.C.E. CHANDIGARH

I am directed to transmit herewith a certified copy of **Final order No. ST/149**

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

Alongwith Stay Order No ST/143/09


Assistant Registrar
(Customs Appeal Branch)

Copy to :

1. Respondent

C.C.E. CHANDIGARH

C.R. BUILDING, PLOT NO. 19, SECTOR 17-C, CHANDIGARH 160017

2. Adv. / Consult

MR. V. LAXMIKUMARAN

B-6/10, SAFDARJUNG ENCLAVE, NEW DELHI-110029

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

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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-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)

**CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL,
West Block No. 2, R.K. Puram,
NEW DELHI**

COURT No. II

**ST/STAY/469/2009-CUS. Br. IN &
SERVICE TAX APPAL NO. 140 OF 2009**

[Arising out of Order-in-Appeal No. 589/CE/CHD/2008 dated 26.11.2008 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?	

M/s. Joshi Auto Zone Pvt. Ltd.,

Appellant

Vs.

CCE, Chandigarh

Respondent

Appearance:

Shri Ravi Raghavan, Advocate for the appellants,
Shri A.K. Madan, SDR for the Revenue

Coram:

Hon'ble Dr. C. Satapathy, Member (Technical)

Hon'ble Mr. D.N. Panda, Member (Judicial)

Date of hearing/decision: 24th April, 2009**FINAL ORDER NO.** ST/149/09 **dated** _____**Per C. Satapathy:**

Stay Order No ST/143/09

1. Heard both sides.
2. Without prejudice to the contention made on behalf of the appellants, Shri Ravi Raghavan, learned Advocate appearing for the appellants states that Rs. 10 lakhs have been deposited towards tax by the appellants and they are volunteer^{ing} to deposit another^{Rs.} 5 lakhs in addition to Rs. 10 lakhs already deposited.
3. Accepting the offer made by learned Advocate, we direct the appellants to deposit Rs. 5 lakh within a period of 4 weeks from today and waive the requirement of pre-deposit of balance amount of tax and penalty. Subject to the compliance^{with the} above direction, impugned order is set aside and the matter is remanded to the Adjudicating authority for fresh decision. In case of non-compliance, appeal shall^{stand} be dismissed without any^{further} notice. Appeal is disposed of in^{the} above terms.

(Dictated & pronounced in the Open Court.)

(C. SATAPATHY)
MEMBER (TECHNICAL)(D.N. PANDA)
MEMBER (JUDICIAL)

RK

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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 : 23/11/2009

MISC Order No. ST/121/09

Application : ST/ROM/45/09

Appeal ST/140/2009 - CU[DB]

1. Appellant

M/S JOSHI AUTO ZONE PVT. LTD.

84-85, INDUSTRIAL AREA, PHASE-II,
CHANDIGARH.

2. Respondent

C.C.E. CHANDIGARH

C.R. BUILDING, PLOT NO. 19, SECTOR 17-C,
CHANDIGARH 160017

3. Adv / Consult :

MR.V. LAXMIKUMARAN

B-6/10, SAFDARJUNG ENCLAVE, NEW
DELHI-110029

4. C.D.R

5. Bar Association, CESTAT, New Delhi.

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

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-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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**Assistant Registrar
(Customs Appeal Branch)**

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
WEST BLOCK NO.II, R.K. PURAM, NEW DELHI-110066.
BENCH-DB

**ST/ROM/Application No.45/2009 in
Appeal No.ST/140/2009 Cust.Br.**

[Arising out of Tribunal Stay Order No.ST/143/09/Final Order
No.ST/149/09 dated 24.4.2009 passed by CESTAT, Delhi Bench,
New Delhi].

Date of Hearing /Decision: 20.11.2009

M/s. Joshi Auto Zone Pvt. Ltd.

...Appellant

Vs.

CCE, Chandigarh

... Respondent

Present for the Appellant
Present for the Respondent

:Shri Ravi Raghavan, Advocate
:Shri S.K. Panda, Ld. JCDR

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

YH **ORDER NO. 31/121/09 DATED:20.11.2009**

PER: Dr.C.Satapathy

In this case, the Lower Appellate Authority had dismissed the appeal filed before him on the ground of non-compliance. After hearing both sides, the appellants were directed by the Tribunal to pre-deposit an amount of Rs.5.00 Lakhs in addition to an amount of Rs.10.00 Lakhs stated to have been deposited earlier. Subject to compliance, the impugned order was directed to be set aside and the matter remanded vide Stay Order No.ST/143/09/Final Order No.ST/149/09 dated 24.04.2009.

2. The appellants, through the present ROM have submitted that they have pre-deposited the directed amount of Rs.5.00

Subul

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Lakhs on 19.05.2009. They have also submitted that the typographical error in the said Order dated 24.04.2009 should be corrected replacing the phrase "Adjudicating Authority" by the phrase "Appellate Authority" so that the Lower Appellate Authority can decide the matter afresh.

3. Shri S.K. Panda, Ld. JCDR present on behalf of the Revenue has no objection to such a correction of the typographical mistake being made.

4. Accordingly, we allow the MA (ROM) and direct that the phrase "Adjudicating Authority" appearing in the aforesaid Order dated 24.04.2009 be replaced by the phrase "Lower Appellate Authority".


(DR.C.SATAPATHY)
TECHNICAL MEMBER


(D.N.PANDA)
JUDICIAL MEMBER

Anita