

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

Appeal No. ST/150 /2009 - CU[DB]
ST/COD/34/09,ST/S/493/09

Date 04/05/2009

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

To :
C.C.E. RAIPUR

CENTRAL EXCISE BUILDING, DHAMTARI ROAD,
TIKRAPARA, RAIPUR 492001.
C.C.E. RAIPUR

Appellant

Vs
Respondent

M/S CHATTISGARH STATE BEVERAGES

I am directed to transmit herewith a certified copy of Final order No. ST/150

2009 CU[DB] 28.04.09

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 ST/142/09

br
Assistant Registrar
(Customs Appeal Branch)

Copy to :

1. Respondent

M/S CHATTISGARH STATE BEVERAGES

NEAR HOUSE OF TARUN CHATTERJEE, PANDRI, RAIPUR(CG)

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 (Harvana)

16 Office Copy

17 Guard file

br
Assistant Registrar
(Customs Appeal Branch)

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

**ST/COD/34/09 & ST/STAY/493/09 IN &
SERVICE TAX APPEAL NO. 150 OF 2009**

[Arising out of Order-in-Appeal No. 29(ST)/RPR-I/2008 dated 20.10.2008 passed by the Commissioner (Appeals), Customs & Central Excise, Raipur]

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, Raipur

Appellant

Vs.

M/s. Chattisgarh State Beverages

Respondents

Appearance:

Shri Sumit Kumar, SDR, for the Revenue;
None for the appellants,

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. 57/150/09 dated _____

Stay Order No 57/142/09.
Per C. Satapathy:

Heard both sides.

2. Shri Sumit Kumar, learned SDR states that the respondents in this case is a State Government Undertaking and in terms of Hon'ble Supreme Court's decision in the case of ONGC vs. CCE, reported in 1992 (61) ELT (SC) they are required to obtain clearance from COD constituted under the said decision for pursuing the appeal before the Tribunal. Shri Sumit Kumar, learned D.R. states that 4 months' time may be allowed to the department to obtain clearance. Shri Ravi Raghavan, learned Advocate appearing for the respondents had no objection, if the ^{same} ~~decision~~ is allowed.

3. Taking into consideration the ^{hon'ble Supreme Court's} ~~decision~~ ^{we hold that} decision ^{are} ONGC (supra), the department is required to obtain clearance from COD. As such, Misc. application ^{is allowed} and the appeal ^{are} dismissed along with stay petition with liberty to apply for restoration of appeal as and when clearance from COD is obtained by the department.

(Dictated & pronounced in the Open Court.)

(C. SATAPATHY)
MEMBER (TECHNICAL)

(D.N. PANDA)
MEMBER (JUDICIAL)

RK