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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

Appeal No. ST/3 /2009 - CU[DB]
ST/S/10/09

Date 23/06/2009

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 BAL MUKAND & CO. ,

2009 CU[DB] dated 22.05.09

I am directed to transmit herewith a certified copy of **Final order No. ST/201**

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/204/09


Assistant Registrar
(Customs Appeal Branch)

Copy to :

1. Respondent

M/S BAL MUKAND & CO. ,

G.T.ROAD, MOGA (PUNJAB)

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

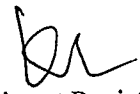
13 Taxmann Allied Service Pvt Ltd., 21/35, West Puniabi Bagh, New Delhi - 110026

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
NEW DELHI

COURT NO. II

**Service Tax Stay No. 10 of 2009-Cust. Br. and Service Tax
Appeal No. 03 of 2009**

(Arising out of Order-in-Appeal No. 280/CE/LDH/08 dated
26.9.2008 passed by the Commissioner (Appeals), Central Excise,
Chandigarh)

CCE, Ludhiana

Appellant

Vs.

M/s Bal Mukand & Co.

Respondent

Appearance :

Appeared for Appellant : Shri A.K. Madan, DR

Appeared for Respondent : None

Date of Hearing: 22.5.2009

CORAM: HON'BLE MR. D.N. PANDA, JUDICIAL MEMBER
HON'BLE MR. RAKESH KUMAR, TECHNICAL MEMBER

Final Order No. 57/201/09. dated.....
Stay Order No. 57/204/09
Per D.N. Panda:

None present for the Respondent. Ld. DR Shri A.K. Madan
very fairly submits that Id. Commissioner (Appeals) has no
advantage of going through the orders of the Tribunal in the case of
R.S. Travels Vs. CCE decided on 15.7.08, although the Id.

Authority had disposed appeal on 26.9.08. Revenue's interest may not be affected if the Id. Commissioner considers the facts of the Respondent on the basis of the decision of Tribunal in the above case.

2. Heard Revenue. We appreciate this submission of Revenue to reduce the litigation. Even though the stay matter of Revenue has been listed today, Id. DR agrees that ^{both} ~~stay and appeal~~ stay and appeal matter may be decided to do justice to the litigant. In view of such submission, we dismiss stay application of Revenue as well as the appeal but remand the matter to the Id. Commissioner (Appeals), noticing that Revenue's submission shall be given due weightage while hearing the appeal by Id. Commissioner (Appeals) in the remand proceeding. Not having gone ^{to the} ~~their~~ entirety of the appeal we pass the above order. In the result, stay application and appeal disposed in the manner indicated as above.

(Dictated & pronounced in open Court)

(D.N. PANDA)
JUDICIAL MEMBER

(RAKESH KUMAR)
TECHNICAL MEMBER

RM