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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/453 /2009 - CU[DB]
ST/265/09

Date 03/08/2009

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

To :
M/S WARAIACH MARKETING C/O DAILY NEEDS,
KHALSA COLLEGE, G.T.ROAD, AMRITSAR.
M/S WARAIACH MARKETING C/O DAILY NEEDS,

Appellant

Vs
Respondent

C.C.E. LUDHIANA

I am directed to transmit herewith a certified copy of **Final order No. ST/240/ 2009 CU[DB]** dated 22.07.09

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/265/09

Assistant Registrar
(Customs Appeal Branch)

Copy to :

1. Respondent

C.C.E. LUDHIANA

CENTRAL EXCISE HOUSE, 'F' BLOCK, RISHI NAGAR, LUDHIANA 141001 (PUNJAB)

2. Adv. / Consult

MR.ROHIT KHANNA, ADVOCAT

PUNJAB & HARYANA HIGH COURT, NEW BAR COMPLEX, ROOM NO. 17, # 288, SECTOR-17, PANCHKULA.

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

Assistant Registrar
(Customs Appeal Branch)

**IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL
West Block No. 2, R.K. Puram, New Delhi – 110 066.
Principal Bench, New Delhi**

COURT NO. II

**Service Tax Stay Application No. 1689 of 2009 in Appeal
No. 453 of 2009**

DATE OF HEARING : 22/7/09.

M/s Waraiach Marketing

Appellant

Versus

CCE, Ludhiana

Respondent

Appearance

S/Shri Anil Kher, Sr. Advocate, Rajesh Chibber and Rohit,
Advocates – for the appellant.

Shri Vijai Kumar, Authorized Representative (SDR) – for the
Respondent.

**CORAM : Hon'ble Shri D.N. Panda, Judicial Member
Hon'ble Shri Rakesh Kumar, Technical Member**

Final Order No. 57/240/09 Dated : _____
Stay Order No 57/265/09

ORDER

Per. D.N. Panda :-

Learned counsel Shri Anil Kher has a very limited prayer that the appellant should not be thrown at the threshold for default to comply with the pre-deposit order passed by the learned Commissioner (Appeals) who required to make deposit of service tax of Rs. 3,50,000/- (Rupees Three Lakh Fifty Thousand) and penalty of Rs. 3,50,000/- (Rupees Three Lakh Fifty

Thousand). The appellant is prepared to make pre-deposit of Rs. 3,00,000/- (Rupees Three Lakhs) for hearing its appeal. He ^{pleaded} placed that the appellant has financial difficulties and deserves for grant ^{of} an opportunity ~~for~~ hearing before learned Commissioner (Appeals). Finding cooperation of the appellant for reduction of the litigation, it is directed to make deposit of **Rs. 3,00,000/- (Rupees Three Lakhs) within two weeks** and produce challan showing such payment before the learned Commissioner on **17th August 2009** for fixation of date of hearing of the appeal. The appellant shall appear on that day and shall make an application for fixation of the hearing date. Once the date of hearing is fixed, without seeking adjournment, the appellant shall submit for hearing. If such process is carried out, the appellant may not be deprived of the process of justice. With the aforesaid direction, both stay applications and appeals are disposed of.

(Dictated and pronounced in open court)

(D.N. Panda)
Judicial Member

(Rakesh Kumar)
Technical Member

PK