

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

Appeal No. C/201 /2007 - CU[DB]

Date 20/07/2009

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

To :
M/S OM SAIRAM TRADING CO.
9/6517-C, LAL BATI CHOWK, SUBHASH MOHALLA,
GANDHI NAGAR, DELHI-110031.
M/S OM SAIRAM TRADING CO.

Appellant

Vs
Respondent

C.C.E. DELHI IV

I am directed to transmit herewith a certified copy of **Final order No. C/255/**

2009 CU[DB] dated 10.07.09

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

C.C.E. DELHI IV, NEW CGO COMPLEX,
NH-IV, FARIDABAD, HARYANA 121001.

2. Adv. / Consult

MR.PIYUSH KUMAR,ADV

B-25,LAJPAT NAGAR-III,N.DELHI - 24.

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

Custom Appeal No. 201 of 2007-Cust. Br.

(Arising out of Order-in-Appeal No. 89/Cus/Apl/DLH-IV/2006 dated 11.1.2007 passed by the Commissioner of Customs & Central Excise (Appeals), Faridabad)

M/s Om Sairam Trading Co.

Appellant

Vs.

CC, Faridabad

Respondent

Appearance

Appeared for Appellant : Shri A.K. Mishra, Consultant

Appeared for Respondent: Shri Sansar Chand, DR

Date of Hearing: 9.7.2009

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

Final Order No. C/255/09 dated.....

Per D.N. Panda :

The limited issue in this Appeal is whether contemporaneous evidence gathered by Revenue should be confronted to the Appellant ^{to lead its} defence. Ld. Counsel Shri A.K. Mishra submits that there was no difficulty for the Appellate Authority to confront the Bill of Entry No. 220 dated 24.1.2006 and Bill of Entry No. 481256 dated 19.1.2006 for appropriate answer by the Appellant following principles of natural justice. Therefore the matter should go back to

Id. Appellate Authority below for confrontation of the contemporaneous evidence as above and dispose the matter in accordance with law.

2. Ld. DR Shri Sansar Chand agrees that there is contemporaneous evidence used against the Appellant and also agrees that there was no confrontation of the documents above for the difficulties of the Appellant.

3. Heard both sides and perused the record.

4. Appreciating that the aforesaid issue was only bone of contention of both the sides. It would be proper to remit to the Id. Appellate Authority below to grant fair opportunity of hearing confronting the Bill of Entries aforesaid to the Appellant and considering entire pleading of the Appellant, reasoned and speaking order shall be passed in accordance with law.

5. In the result, the impugned order is set aside by way of remand.

(Dictated & pronounced in open Court)

(D.N. PANDA)
JUDICIAL MEMBER

(RAKESH KUMAR)
TECHNICAL MEMBER

RM