

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

Appeal No. C/634 /2006 - CU[DB]

Date 20/07/2009

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

To :  
C.C.KANPUR

117/7, SARVODAYA NAGAR, KANPUR.

C.C.KANPUR

Appellant

Vs  
Respondent

M/S ALLAH DAD TANNERY

I am directed to transmit herewith a certified copy of Final order No. C/258/

2009 CU[DB] dated 14.07.09

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

M/S ALLAH DAD TANNERY

99/85-A, JAJMAU, KANPUR.

2. Adv. / Consult ATUL GUPTA, C.S.

B-1/1289A, VASANT KUNJ, N.DELHI - 70.

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 (Haryana)

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**

**Customs Appeal No. 634 of 2006**

**DATE OF HEARING : 08/7/09.**

CCE, Kanpur

Appellant

Versus

M/s Allahabad Tannery

Respondent

**Appearance**

Shri S.L. Kumar, Authorized Representative (DR) - for the appellant.

Shri Atul Gupta, C.S. - for the Respondent.

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

*Final* Order No. C/258/09 Dated : \_\_\_\_\_

**ORDER**

**Per. D.N. Panda :-**

On a similar issue today i.e. on 8<sup>th</sup> July 2009, in the case of CCE, Kanpur vs. Northern Tannery in appeal case No. C/653 of 2006, we have dismissed appeal of Revenue directing to carry out the direction of the learned Commissioner (Appeals). Learned DR submits that in the present appeal also, similar nature of order as that was passed in M/s Northern Tannery, may be passed to do justice to both sides.

2. Shri Atul Gupta, Company Secretary has also made a preliminary objection that the appeal of revenue is not supported by review order since nothing is available from the appeal memo. He submits that he has received the brief today morning for which appropriate authorisation for his appearance is yet to reach to him.

3. In view of the direction made today in the case Northern Tannery in appeal case No. C/653 of 2006, we dismiss appeal of revenue and direct that order passed by learned Commissioner (Appeals) be carried out. We also allow Shri Gupta to file his authorisation by **28<sup>th</sup> July 2009** for completing the procedure of his appearance on record. Registry is required to deface the stamp duty paid with authorisation on receipt of the same from Shri Atul Gupta.

(Dictated and pronounced in open court)

**(D.N. Panda)**  
**Judicial Member**

**(Rakesh Kumar)**  
**Technical Member**

PK