

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

Appeal No. ST/588 /2009 - CU[DB]
ST/S/2213/09

Date 05/10/2009

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

To :
M/S DCM ENGINEERING LTD.
VILLAGE-ASRON, P.O.BALACHAUR,
DISTT. NAWAN SHAHR (PUNJAB)
M/S DCM ENGINEERING LTD.

Appellant

Vs
Respondent

C.C.E. CHANDIGARH

I am directed to transmit herewith a certified copy of **Final order No. ST/260/**

2009 CU[DB] dated 18.09.09

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/336/09

Assistant Registrar
(Customs Appeal Branch)

Copy to :

1. Respondent

C.C.E. CHANDIGARH

C.R. BUILDING, PLOT NO. 19, SECTOR 17-C, CHANDIGARH 160017

2. Adv. / Consult

MR.S.C. KAMRA & CO.

B-2/210(BASEMENT), SAFDARJUNG ENCLAVE, NEW DELHI- 110029

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)

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, NEW DELHI
COURT NO.II**

ST/S/2213/09, ST/Appeal No.588/09-Cus(Br)

(Arising out of order in appeal No.2/ST/Apl/Chd.II/09 dated 24.4.09 passed by the Commissioner of Central Excise(Appeals), Chandigarh)

M/s DCM Engg Ltd

Appellant

Vs

CCE, Chandigarh

Respondent

Appeared for the Appellant

: Shri S.C. Kamra, Advocate

Appeared for the Respondent

: Shri S.R. Meena, SDR

Coram: **Hon'ble Mr.D.N. Panda, Judicial Member**

Hon'ble Mr. Rakesh Kumar, Technical Member

Date of Hearing: 18.9.09

Final Order No. *57/260/09* /2009
Stay Order No *57/336/09*
Per D.N. Panda:

Learned Counsel Shri Kamra very fairly submits that the appellants have no hesitation to go back to the learned Commissioner (Appeals) for consideration of the evidence appearing at Annexure 14 at page 95 of the appeal folder which is an evidence issued by the postal authorities showing the date of delivery of the concerned postal consignment. According to him, if this evidence is considered, the appellant may not have grievance. But such an evidence was not before the appellate authority at the time of disposal of the appeal ^{for which} the litigation has arisen.

2. We have found that the appellate order was passed on 24.9.2009. The postal evidence has been issued sometime in May,

2009. Such finding is sufficient enough to grant fair opportunity of hearing to the appellant, who is directed by this order to appear before the learned Appellate Authority below on 29th October, 2009 to make an application before him for fixing the date of hearing of the appeal for consideration of postal evidence that shall be placed before him and pass appropriate order. With this direction, we dispose the stay application as well as appeal.

(Order dictated and pronounced in the open Court).

(D.N. Panda)
Judicial Member

(Rakesh Kumar)
Technical Member

MPS*