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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/491 /2009 - CU[DB] Date 07/12/2009

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

To :
M/S SAI REFRICHEM PVT. LTD.
DANIYAPUR, SHANKARPUR BEHIND ITDL,
BAREILLY ROAD, RAMPUR (U.P.)

M/S SAI REFRICHEM PVT. LTD. Appellant

Vs

C.C.E. MEERUT II Respondent

I am directed to transmit herewith a certified copy of **Final order No.** ST/271/ 2009 CU[DB] dated 16.11.09 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. MEERUT II
   OPP. SAHEED PARK (NEAR ASHOK KI LAT) DELHI ROAD, MEERUT (UP)
2. Adv. / Consult
   MR.LASA CONSULTANCY SERVICES.
   7, ROSHAN BAGH, CIVIL LINCES, RAMPUR (UP)
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 Publictions 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)

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
WEST BLOCK NO.II, R.K. PURAM, NEW DELHI-110066.
BENCH-DB

COURT - I

Service Tax Appeal No. 491/2009

[Arising out of Order in Appeal No.139-ST-CE/MRT-II/2009 dated 20.03.2009 passed by the Commissioner (Appeals), Meerut-II].

Date of Hearing/Decision:16.11.2009

For approval and signature:

Hon'ble Mr. Justice R.M.S. Khandeparkar, President
Hon'ble Mr.Rakesh Kumar, Member (Technical)

1.	Whether Press Reporters may be allowed to see the Order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982?	
2	Whether it should be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	
3	Whether Their Lordships wish to see the fair copy of the Order?	
4	Whether Order is to be circulated to the Departmental authorities?	

M/s. Sai Refrichem ...Appellant

Vs.

CCE, Meerut-II ... Respondent

Present for the Appellant : None
Present for the Respondent : Shri S. Shah, DR

Coram: Hon'ble Mr.Justice R.M.S. Khandeparkar, President
Hon'ble Mr. Rakesh Kumar, Member (Technical)

Final **ORAL ORDER NO.** S7/271/09 **DATED:16.11.2009**

PER: JUSTICE R.M.S.KHANDEPARKAR

None present for the applicant. Shri S.Shah, Departmental Representative present for the respondent. On the last date of hearing also nobody appeared for the applicant, though the applicants were duly served with the notice in the matter. The records do not disclose compliance of order regarding pre-deposit. Already on the last date of hearing, it was observed that on account of failure on the part of the appellants to comply with the order regarding the pre-deposit, the appeal would liable to be dismissed unless the applicants are able to satisfy the contrary. Nobody has appeared for the applicants nor anything placed on record so as to satisfy the Tribunal against dismissal of the appeal. Consequently, on account of non-compliance of requirement of pre-deposit, the appeal is dismissed.

(JUSTICE R.M.S.KHANDEPARKAR)
PRESIDENT

(RAKESH KUMAR)
MEMBER (TECHNICAL)

Anita