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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/545 /2009 - CU[DB] Date 07/12/2009

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

To :
M/S SKYPAK SERVICES SPECIALISTS LTD.
L-357, MAHIPAL PUR EXTN. N-H-8, NEW DELHI-

M/S SKYPAK SERVICES SPECIALISTS LTD. Appellant
Vs
C.S.T. DELHI Respondent

I am directed to transmit herewith a certified copy of **Final order No.** ST/272/ **2009 CU[DB]** dated 27.11.09 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.S.T. DELHI
   17-B, I.P. ESTATE, IAEA HOUSE, NEW DELHI.
2. Adv. / Consult

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
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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. I

Service Tax Appeal No. 545 of 2009

[Arising out of the Order-in-Original No. CCE/ADJ/PKJ/13/2009 dated 26/03/2009 passed by The Commissioner of Central Excise, New Delhi.]

For Approval and signature :

Hon'ble Justice R.M.S. Khandeparkar, President
Hon'ble Shri 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?	: Yes
2.	Whether it would be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	: No
3.	Whether their Lordships wish to see the fair copy of the order?	: Seen
4.	Whether order is to be circulated to the Department Authorities?	: Yes

M/s Skypak Services Specialists Ltd. Appellants

Versus

CCE, New Delhi Respondent

Appearance

None – for the appellants.

Shri R.K. Verma, Authorized Representative (JDR) – for the Respondent.

CORAM : **Hon'ble Justice R.M.S. Khandeparkar, President**
Hon'ble Shri Rakesh Kumar, Member (Technical)

DATE OF HEARING : 27/11/2009.
DATE OF DECISION : 27/11/2009.

Final

Oral Order No. 57/272/09 Dated : ____________

Per. Justice R.M.S. Khandeparkar :-

None present for the appellants. Shri R.K. Verma, JDR present for the respondent. In terms of order dated 17th August 2009 passed in stay application No. 1962 of 2009, the appellants were required to deposit a sum of Rs. 1,31,06,295/- (Rupees One Crore Thirty One Lakh Six Thousand Two Hundred Ninety Five) towards the service tax amount due and payable under the interim order beside the interest thereon, as also penalty amount of Rs. 2,00,01,000/- (Rupees Two Crore One Thousand). The compliance report was required to be filed by 26th of October 2009. When the matter came up for the same on 26th of October, none appeared for the appellants and therefore the matter was kept till the afternoon session and as none appeared nor any compliance report was filed, it was observed that on account of failure to comply with the requirement of pre-deposit, consequences contemplated under statutory provisions are bound to follow. However, before passing any order in this regard, opportunity was granted to the appellants to satisfy the Tribunal as to why the appeal should not be dismissed for non-compliance of the requirement regarding the pre-deposit and for that purpose, the matter was fixed today. Even today none has appeared for the appellants. Considering the fact that the appellants have failed to comply with the requirement of pre-deposit and has not shown any cause against dismissal of the appeal, on that account, the appeal is hereby dismissed.

(Justice R.M.S. Khandeparkar)
President

(Rakesh Kumar)
Member (Technical)

PK