

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

Appeal No. C/263 /2008 – SM [BR]

Date 09/01/2009

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

To :
C.C. (PREVENTIVE) AMRITSAR
CUSTOM HOUSE, CENTRAL REVENUE BUILDING,
THE MALL, AMRITSAR 143001.
C.C. (PREVENTIVE) AMRITSAR

Appellant
Vs
Respondent

M/S R P MULTIMETALS (P) LTD.

I am directed to transmit herewith a certified copy of Final order No. 26 / 2009 - SM[BR] dated 5.1.2009
passed by the Tribunal under Section 129, (B) of the Customs Act, 1962 & Financial Act 1994 relating to Service Tax


Assistant Registrar
(SM Appeal Branch)

Copy to :

1. Respondent

M/S R P MULTIMETALS (P) LTD.

AMLOH ROAD, MANDI GOBINDGARH, PUNJAB.

2. Adv. / Consult

NONE;-----

3 S.D.R

4 ~~J.C.D.R.~~

5 Bar association, CESTAT, New Delhi

6 M/s. Deeparchi Publications, M-93, Marg. 46, Saket, New Delhi 110017

7 M/s Centax Publications (P) Ltd., 1512-B, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony, New - 3

8 Excise & Customs cases, B-37, Sector -1, NOIDA - 201301 Gautam Budh Nagar, (U.P.)

9 Raghuraman's 44-B, Regal Flat, Shipra Suncity, Indirapuram - 201010, Ghaziabad, DT. U.P.

10 Nidheshak publications, I.P.Estate, new Delhi

11 Taxmann Allied Service Pvt Ltd., 21/35, West Puniabi Bagh, New Delhi - 110026

12 Commercial Laws of India Pvt Ltd Post Bag No. 1033, No.70(Old No. 88), Thvagarava Road, T. Nagar, Chennai

13 Taxindiaonline.com Pvt.Ltd, B-XI/8183, Vasant Kuni, New Delhi - 110070

14 Easy Service Tax Online Dot Com Pvt.Ltd.407A, Iscon Mall, Above Star India Bazar, Satellite Road, Ahmedabad-1

15 Office Copy

16 Guard file


Assistant Registrar
(SM Appeal Branch)

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

COURT NO. II

Custom Appeal No. 263 of 2008-SM

(Arising out of Order-in-Original No. 11/Cus/Apl/Ldh/2008 dated 17.1.2008 passed by the Commissioner (Appeals), Customs & Central Excise, Jalandhar (Chandigarh))

CC (Prev.), Amritsar

Appellant
Shri R.K. Saini, DR

Vs.

M/s R.P. Multimetals (P) Ltd.

Respondent
None

Date of Hearing: 1.1.2009

CORAM: HON'BLE MR. D.N. PANDA, MEMBER (JUDICIAL)

Final Order No. 26/09-SM(BA).....dated.....5.1.09

Per D.N. Panda:

Ld. DR submits that the Revenue has^{seen} prejudiced for improper examination of evidence on record as to the DEPB scrips^{used} by the respondent. It^{has} also come in appeal on the ground^{that fraud} nullifies even judgment^{and decrees of} courts. In view of lack of examination, the matter deserves re-consideration.

2. None present for the respondent. Heard Revenue and also perused the grounds of appeal of the Revenue as

well as the impugned order. When there was an allegation that the DEPB scrips were not originally granted to the respondents, The appellate order below has decided the matter on the basis of the pleadings of the respondent *as apparent from* page 3 of the appellate order. To resolve the controversy, the Id. Commissioner is directed to re-examine the entire evidence on record and also consider the grounds of the appeal of the Revenue filed before this forum to come to ^a proper conclusion. The Revenue authority should make available of the statement of facts and grounds of appeal filed before this forum to the Id. Commissioner (Appeals) for re-consideration of the grounds of appeal. That authority following due process of justice shall pass a speaking and reasoned order. In the result, the appeal is remanded.

(Dictated & pronounced in open Court)

(D.N. PANDA)
JUDICIAL MEMBER

RM