

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

Date 13/01/2009

Appeal No. C/228 - 229 / 2008 -SM [BR]

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 SUN STAR PERTO-CHEMICALS

I am directed to transmit herewith a certified copy of Final order No. 30 - 31 / 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

(1-2) M/S SUN STAR PERTO-CHEMICALS

(1) REGD. PLOT NO. 36, KHASRA NO. 127/8, NAJAFGARH ROAD, NEW DELHI.

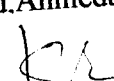
2. Adv. / Consult

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), Thvagaraya 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. 228-229 of 2008-SM**

(Arising out of Order-in-Appeal No. 171,170/CUS/APPL/LDH/2007 dated 26.12.2007 passed by the Commissioner (Appeals), Customs & Central Excise, Jalandhar)

CC (Prev.), Amritsar

Appellant  
Shri R.K. Saini, DR

Vs.

M/s Sun Star Petro-Chemicals

Respondent  
None

Date of Hearing: 1.1.2009

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

Final Order No. 30-3109-sm(DR) dated 5.1.09

**Per D.N. Panda:**

None appeared on behalf of the respondent. <sup>Indry.</sup> When the matter was before the Division Bench on 15.5.08, there was no presence by the respondent. Id. DR submits that the respondent was given <sup>undue</sup> relief by Id. appellate authority without any substance. <sup>in their case</sup>

2. Heard the Revenue and perused the impugned order. The order passed by Id. Commissioner shows that in the fitness of circumstances redemption fine was reduced. So also the penalty. There is no cogent reason brought by

the Revenue to interfere with the order passed by the Id.  
Commissioner. Therefore, <sup>50/15</sup>the Revenue's appeal <sup>are</sup>  
dismissed.

(Dictated & pronounced in open Court)

(D.N. PANDA)  
JUDICIAL MEMBER

RM