

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

Appeal No. ST/143 /2008 – SM[BR]

Date 13/01/2009

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

To :
M/S BAL MUKAND & COMPANY.
G.T.ROAD, NEAR HIRA FILLING STATION,MOGA
M/S BAL MUKAND & COMPANY.

Appellant
Vs
Respondent

C.C.E. LUDHIANA

I am directed to transmit herewith a certified copy of Final order No. 36 / 2009- SM[BR] dated 6.1.2009 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

C.C.E. LUDHIANA

CENTRAL EXCISE HOUSE, 'F' BLOCK, RISHI NAGAR, LUDHIANA 141001 (PUNJAB)

2. Adv. / Consult

MR. VISHAL GARG, CA,

B-1/1185, SATSANG ROAD, CIVIL LINES, LUDHIANA 141001.

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

Service Tax Appeal No. 143 of 2008-SM

(Arising out of Order-in-Appeal No. 374/ST/Apl./Ldh/2007 dated 10.12.2007 passed by the Commissioner (Appeals), Chandigarh)

M/s Bal Mukand & Company

Appellant
Shri R. Singh, Advocate

Vs.

CCE, Ludhiana

Respondent
Shri Sansar Chand, DR

Date of Hearing: 1.1.2009

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

Final Order No. 36/09-sm (DR) dated 6-1-09

Per D.N. Panda:

Both sides agree that the adjudication having been made ex-parte, the matter should go back to the Id. adjudicating authority for fresh examination. Ld. counsel fairly submits that the appellant without raising any objection on jurisdiction and limitation shall reply to the show-cause notice ^{and} shall submit for adjudication.

2. In view of the consent of both the sides and also considering that the adjudication was done ex-parte it

ST/143/2008-SM

would be proper to remit back the matter to the Id. adjudicating authority for fresh adjudication. Ld. adjudicating authority shall grant fair opportunity of hearing on filing of reply to the show-cause notice. Following due process of law, Id. adjudicating authority shall pass a reasoned and speaking order.

(Dictated & pronounced in open Court)

(D.N. PANDA)
JUDICIAL MEMBER

RM