

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/25 /2009 – SM[BR] ST / STAY/ 86/ 2009-SM[BR]

Date 30/03/2009

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

To :
M/S J.SONS CO. LTD.
INDUSTRIAL AREA, PARTAPUR, MEERUT.
M/S J.SONS CO. LTD.

C.C.E. MEERUT I

Appellant

Vs
Respondent

I am directed to transmit herewith a certified copy of Final order No. 270 / 2009-SM[BR]&S/99/2009 dated 23.3.2009 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. MEERUT I

EXCISE CHOWK, UNIVERSITY ROAD, MANGAL PANDEY NAGAR, MEERUT - 250005.

2. Adv. / Consult

MR.KAMALJEET SINGH

J-144, PATEL NAGAR -I,GHAZIABAD.

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 Punjabi 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 Kunj, 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
PRINCIPAL BENCH, NEW DELHI
COURT NO.II

ST/Stay 86/09, ST/Appeal No.25/2009-SM(Br)

(Arising out of order in appeal No.198/CE/MRT/1/08 dated 26.11.2008 passed by the Commissioner of Central Excise (Appeals), Meerut-I)

M/s J. Sons Co Ltd

Appellant

Vs

CCE, Meerut-I

Respondent

Appeared for Appellant : Shri Kamaljeet Singh, Advocate
Appeared for Respondent : Shri S.K. Bhaskar, DR

Date of Hearing: 17.3.09

Coram: Hon'ble Mr.D.N. Panda, Judicial Member

Stay Order No. 99/09-SM (BR)
Final Order No. 270 /2009-SM (BR)

Per D.N. Panda:

Learned Counsel Shri Kamaljeet Singh very fairly submits that his client has a good case to succeed on merit but the learned Commissioner (Appeals) without granting fair opportunity of hearing on application for modification of the interim order, has decided the same and denied justice to the appellant. Therefore, if the matter goes back with appropriate direction, that authority shall hear the appeal on merit since that was dismissed for no logical reason.

2. Learned DR submits that when there was been no pre-deposit made by the appellant, the appeal was rightly dismissed.

3. Heard both the sides and perused the record.

Considering the facts and circumstances of the case, it would be proper to direct the appellant to deposit an amount of Rs.25,000/- within four weeks from today and report compliance on 13th April, 2009 before the learned Commissioner (Appeals). Upon such compliance, that authority shall hear the appeal granting fair opportunity of hearing to the appellant and shall pass a speaking and reasoned order. With the aforesaid direction, both the stay application and appeal are disposed of.

(Order dictated and pronounced in the open Court).

(D.N. Panda)
Judicial Member

MPS*