

**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/826 - 832 /2008 -SM[BR] C/ STAY/ 2746-2752/2008-SM[BR]

Date 31/03/2009

Assistant Registrar
C.E.S.T.A.T, New DelhiTo :
C.C. LUCKNOW5TH AND 11TH FLOOR, KENDRIYA BHAWAN,
SECTOR -H, ALIGANH, LUCKNOW 226024.

C.C. LUCKNOW

Appellant

Vs
Respondent

SHRI FARHAT HUSSAIN S/O LATE BARKATAULLAH

I am directed to transmit herewith a certified copy of Final order No. 285 -291/2009 -SM[BR]&S/117-123/09 dated 27.3.2009
passed by the Tribunal under Section 129, (B) of the Customs Act, 1962 & Financial Act 1994 relating to Service TaxAssistant Registrar
(SM Appeal Branch)**Copy to :**

1. Respondent

SHRI FARHAT HUSSAIN S/O LATE BARKATAULLAH

R/O NAGCHAURI, POST. NARKUL BAZAR,
DISTT. SIDDHARTHANAGAR,2. Adv. / Consult SHRI GHAN SYAM DUBEY ADV.
CHAMBER NO. 9,
HIGH COURT ALLAHABAD[U.P]

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 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

2. SHRI AJAY KUMAR S/O SH. MAHESHHWAR PANDEY
R/O VILL. BURDPUR NO.3, TOLE-MAHULANI, POST-NARKUL
BAZAR,
DISTT. SIDDHARTHANAGAR.3. SHRI BHOLA RAM S/O SH. MUNNU
R/O VILL. NAGCHAURI, POST. NARKUL BAZAR, DISTT.
SIDDHARTHANAGAR.4. SHRI JAGDISHWAR PANDEY S/O SH. HARIHAR PANDEY
R/O VILL. BURDPUR NO.3, TOLA-MAHULANI, POST NARKUL
BAZAR,
DISTT. SIDDHARTHANAGAR.5. SHRI MAHESHWAR PANDEY S/O SH. HARIHAR PANDEY
R/O VILL. BURDPUR NO.3, TOLA-MAHULANI, POST NARKUL
BAZAR,
DISTT. SIDDHARTHANAGAR,6. SHRI NISSAR AHMAD S/O BARKATAULLAH
R/O NAGCHAURI, POST. NARKUL BAZAR,
DISTT. SIDDHARTHANAGAR.7. SHRI RAHAT HUSSAIN S/O BARKATAULLAH
R/O NAGCHAURI, POST. NARKUL BAZAR,
DISTT. SIDDHARTHANAGAR.
Assistant Registrar
(SM Appeal Branch)

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

COURT NO. III

**Custom Stay No. 2746-2752 of 2008-SM and
Custom Appeal No. 826-832 of 2008-SM**

(Arising out of Order-in-Appeal No.18 to 24/CUS/ALLD/08 dated
16.10.08 passed by the Commissioner (Appeals), Customs &
Central Excise, Allahabad)

CC, Lucknow

Appellant

Vs.

Shri Farhat Hussain S/o Barkatullah & Others

Respondent

Appeared for Appellant : Shri S.K. Bhaskar, DR

Appeared for Respondent: Shri Ghan Syam Dubey, Advocate

Date of Hearing: 20.3.2009

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

Stay order No. 117-123/09-sm (DR)
Final Order No. 28.5-29.1/09-sm dated 27.3.09 (DR)

Per D.N. Panda :

Revenue has come in stay applications against seven respondents. Out of these seven respondents one Shri Jagdishwar Pandey in Appeal Case No. 832/08 is dead as per the fact recorded at page-2 of the appellate order. Therefore following the ratio that no order can continue against a dead man, Revenue's appeal

against Shri Jagdishwar Pandey is dismissed. Accordingly, stay petition in that case also gets dismissed.

2. So far as other six respondents are concerned, fine imposed is very small and not even exceeding Rs. 5000/- each. Considering that small amount is involved, all these stay applications are dismissed and also appeals are dismissed.

(Dictated & pronounced in open Court)

(D.N. PANDA)
JUDICIAL MEMBER

RM