

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/697 /2005 – SM[BR]

Date 27/04/2009

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

To :
JASPAL SINGH

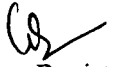
DEEPAK GANDHI & ASSOCIATES, ADVOCATES,
LAWYERS' CHAMBER NO 68, PATIALA HOUSE, NEW
DELHI
JASPAL SINGH

Appellant

Vs
Respondent

THE COMMISSIONER (APPEALS) CUSTOMS &
EXCISE, PATNA

I am directed to transmit herewith a certified copy of Final order No. 334 / 2009 –SM[BR] dated 16.4.2009
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

THE COMMISSIONER (APPEALS) CUSTOMS & EXCISE, PATNA

2. Adv. / Consult

MR.DEEPAK GANDHI & ASSOCIATES

LAWYERS CHAMBER NO. 68, PATIALA HOUSE, NEW DELHI

3 S.D.R

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

5 Bar association, CESTAT, New Delhi

6 Director Publications, Customs, Excise. I.P. Estate, New Delhi

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

8 Commercial Laws of India Pvt Ltd. Post Bag No. 1033, No.2(Old No. 36), Vaithyaram Street, T. Nagar, Chennai -17

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

10 M/s Manupatra Information Solutions Pvt Ltd. Excise & Customs Cases B-37, Sector - 1, Noida - 201301, Gautam Budh Nagar, (UP)

11 M/s. Deeparchie Publications, M-93, Marg. 46, Saket, New Delhi 110017

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

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

14 Easy Service Tax Online Dot Com Pvt.Ltd.407A, Iscon Mall, Above Star India Bazar, Satellite Road, Ahmedabad-15

15 LAWCRUX Advisors Pvt Ltd, LAW House, 1-8, Sector - 10, Faridabad 121003 (Harvana)

16 Office Copy

17 Guard file


Assistant Registrar
(SM Appeal Branch)

IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE
TRIBUNAL, NEW DELHI, PRINCIPAL BENCH NEW DELHI

Customs Appeal No.697 of 2005-SM (BR)

Arising out of Orders-in-Appeal No.21/LKO/Cus./Appeal/2005 dated
28.03.2005 passed by the Commissioner of Customs & Excise (Appeals),
Patna]

Date of Hearing/ Decision: 16.04.2009

For approval and signature:

Hon'ble Mr. P.K. Das, Member (Judicial)

1. Whether Press Reporters may be allowed to see
CESTAT (Procedure) Rules, 1982.
2. Whether it should be released under Rule 27 of the
CESTAT (Procedure) Rules, 1982 for publication
in any authoritative report or not?
3. Whether Their Lordships wish to see the fair copy
of the Order?
4. Whether Order is to be circulated to the Departmental
authorities?

Shri Jaspal Singh

.....Appellant
[Rep. by Shri Jasbir Singh, Representative]

CC, Patna

Vs.

...Respondent
[Rep. by Shri R.K. Verma, DR]

CORAM: **Hon'ble Mr. P.K. Das, Member (Judicial)**

Final Order No. 334/09-SM (BR) / Dated: 16.04.2009

Per P.K. Das:

Heard both sides and perused the records.

2. In this case, the Original Authority rejected the refund claim dated
12.1.2000 of the appellant. It has been observed that the appellant was not
appearing for verification of signature before the Original Authority. It

appears from the order of the Commissioner (Appeals) that the Id. Advocate appeared on behalf of the appellant before the ^{Appellant} Original Authority and submitted photocopy of PAN Card, Driving Licence and Identity Card issued by the Election Commissioner. But the Commissioner (Appeals) rejected the appeal on the ground that the appellant has avoided his appearance before the Adjudicating Authority.

3. After hearing both the sides and on perusal of the records, I find that the Original Authority would like to allow to refund the claim after verification of signature of the appellant. The Representative of the appellant undertakes ~~to appear~~ that the appellant will appear before the Original Authority for verification of the signature. As such, I set aside the impugned order. The matter is remanded back to the Original Authority to decide afresh after verification of the signature. The appellant is directed to appear before the Original Authority in person for verification of the signature. The appeal is allowed by way of remand.

Order dictated & pronounced in open court on 16.04.2009.

(P.K. Das)
Member (Technical)

Ckp.