

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

Date 26/08/2009

Appeal No. ST/54 /2008 - SM[BR]

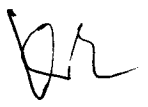
Assistant Registrar
C.E.S.T.A.T, New Delhi

To :
M/S MALWA COTTON SPINNING MILLS LTD.
RAIKOT ROAD, BARNALA, DIST-SANGRUR, PUNJAB
M/S MALWA COTTON SPINNING MILLS LTD.

Appellant
Vs
Respondent

C.C.E. LUDHIANA

I am directed to transmit herewith a certified copy of Final order No. 1077 / 2009 -SM[BR] dated 18.8.2009 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.K.K ANAND

A-5,BASEMENT,LAJPAT NAGAR-III NEW DELHI-24

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 Kunj, New Delhi - 110070

13 Taxmann Allied Service Pvt Ltd., 21/35, West Puniabi 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)

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Assistant Registrar
(SM Appeal Branch)

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, NEW DELHI
COURT NO.II

ST~/Appeal No.54/2008 -SM(Br)

(Arising out of order in appeal No. 341/CE/Ldh/07 dated 2.11.2007
passed by the Commissioner of Central Excise (Appeals),
Chandigarh)

M/s Malwa Cotton Spinning Mills Ltd

Appellant

Vs

CCE, Ludhiana

Respondent

Appeared for Appellant : Shri Hemant Bajaj, Advocate

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

Date of Hearing: 5.8.09

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

Final Order No. 1077/2009 SM(Br)/2009

Per D.N. Panda:

Both sides agree that in view of the Larger Bench decision in the case of ABB Ltd & Others Vs CCE & ST, Bangalore reported in 2009 (92) RLT 665, the order passed by the learned Commissioner(Appeals) needs fresh examination.

2. In view of the submission of both the sides as above, it would be proper to grant a fair opportunity of hearing to the appellant to plead its defence before the learned Commissioner (Appeals) in the light of the larger Bench decision and most particularly referring to para 25 of the decision above. Consequently, the impugned order is set aside and the matter is

remanded to the learned Appellate Authority to hear the matter afresh and pass a speaking and reasoned order granting reasonable opportunity of hearing to the appellants.

(Order dictated and pronounced in the open Court).

(D.N. Panda)
Judicial Member

MPS*