TELEGRAM : CEGCANAL
Website : www.cestat.gov.in

REGISTERED / AD
Email : delhi@cestat.gov.in

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

Appeal No. C/129 /2006-130 /2006 - CU[DB] Date 11/02/2009

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

To :
COMMISSIONER OF CENTRAL EXCISE,DELHI-III
DELHI-III, UDYOG MINAR, VANIJYA NIKUNJ,
UDYOG VIHAR, PHASE-V, GURGAON (HARYANA)

COMMISSIONER OF CENTRAL EXCISE,DELHI-III Appellant

Vs

M/S BE OFFICE AUTOMATION PRODUCTS (P)LTD. Respondent

I am directed to transmit herewith a certified copy of **Final order No.**C/70-71/09-CUS. DATED 02.02.09

passed by the Tribunal under Section 129, (B) of the Customs Act,1962 & Financial Act 1994 relating to Service Tax

Assistant Registrar
(Customs Appeal Branch)

Copy to :
1. Respondent M/S BE OFFICE AUTOMATION PRODUCTS (P)LTD.,
1, MINI MARKET, NANAKPURA, GURUDWARA,
MOTI BAGH, NEW DELHI

2. Adv. / Consult HEMANT BAJAJ, ADV.
A-5, BASEMENT, LAJPAT NAGAR-III,
NEW DELHI – 110 024.

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 Publictions (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), Thyagaraya 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-15
15 Office Copy
16 Guard file

Assistant Registrar
(Customs Appeal Branch)

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

COURT NO. II

Custom Appeal No. 129-130 of 2006-Cus.

(Arising out of Order-in-Appeal No. 410-411/GRM/GGN/2005 dated 23.11.2005 passed by the Commissioner of Central Excise, (Appeals), Gurgaon)

CCE, Gurgaon — Appellant

Vs.

M/s BE Office Automation — Respondent

Appeared for Appellant : Shri Fateh Singh, DR

Appeared for Respondent : Shri Hemant Bajaj, Advocate

Date of Hearing: 2.2.2009

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

Final Order No. C/70-71/08 dated............

Per D.N. Panda:

When the matter was called, ld. DR relying on the judgment in the case of **CCE Vs. ITC Ltd.** reported in 2008 (221) ELT 331 (Kar.) submits that a Committee can authorise filing of the appeal and that has not been done in the present case for which time may be granted. Ld. Counsel Shri Hemant Bajaj objects to the locus standi of the appeal and submits that the Tribunal has already taken a view in several cases that opinion of Committee is necessity for which this appeal of the Revenue is not maintainable.

2. We have gone through the record on hearing from both the sides. We do not find any authorisation of the Committee to seek appeal remedy by the Revenue. We noticed that the law requiring a Committee to authorise ~~in~~ an appeal to be filed came into force on 31.3.05. It appears that the Revenue has made a very casual approach to cure the defect when there is law declared by Hon'ble High Court of Karnataka in the aforesaid case in the year 2007. Such an attitude of Revenue is not appreciable to allow further time when they know very well the law which permits to cure defect. Therefore we dismiss the appeal with an impression that Revenue has made very casual approach. Accordingly, both the appeals are dismissed.

(Dictated & pronounced in open Court)

(D.N. PANDA)
JUDICIAL MEMBER

(RAKESH KUMAR)
TECHNICAL MEMBER

RM