

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

Appeal No. C/ 421 /2006 - CU[DB]

Date 11/02/2009

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

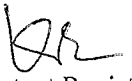
To :
M/S. RAM MOHAN & SONS
AK-8, SHALIMAR BAGH, NEW DELHI
M/S. RAM MOHAN & SONS

Appellant

Vs
Respondent

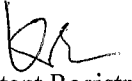
COMMISSIONER OF CUSTOMS, DELHI-II

I am directed to transmit herewith a certified copy of **Final order No.C/77/09-CUS. DATED 03.02.09**
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 COMMISSIONER OF CUSTOMS, DELHI-II,
NEW CUSTOMS HOUSE, NEAR IGI AIRPORT, NEW DELHI
2. Adv. / Consult N. SINGH, COUNSEL,
16, SAMAJ KALYAN APPTS.,
VIKASPURI, NEW DELHI - 18.
- 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), Thyagaraya 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-15
- 15 Office Copy
- 16 Guard file


Assistant Registrar
(Customs Appeal Branch)

**IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL
West Block No. 2, R.K. Puram, New Delhi - 110 066.
Principal Bench, New Delhi**

COURT NO. II

Customs Appeal No. 421 of 2006

M/s Ram Mohan & Sons

Appellant

Versus

CC, New Delhi

Respondent

Appearance

None - for the appellant.

Shri Sunil Kumar, Authorized Representative (DR) - for the Respondent.

CORAM : **Hon'ble Shri D.N. Panda, Judicial Member
Hon'ble Shri Rakesh Kumar, Technical Member**

DATE OF HEARING : 03/02/2009.

Per. Order No. 077/09 Dated : _____

ORDER

Per. D.N. Panda :-

None present for the Appellant.

2. Learned DR appearing for Revenue argues that goods imported were restricted goods and those were illegally imported without any licence. Therefore, action of the authority below does not call for interference. Accordingly, the appeal may be dismissed.

3. We heard Revenue and perused the records.

4. The Appellant has imported goods from Japan & Republic of Korea against some bill of entry. The goods were restricted goods and subject to licence. There is no evidence on record to show that there was any licence taken by the Appellant to get benefits of law. In absence of any evidence and defence, the learned Appellate Authority below has rightly dismissed the appeal of the Appellant before him. Today, also we find nothing from record to contradict findings of the learned Appellate Authority below. Therefore, we dismiss the appeal of the Appellant.

(Dictated and pronounced in open court)

(D.N. Panda)
Judicial Member

(Rakesh Kumar)
Technical Member

PK