

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

Appeal No. C/550 /2006 - CU[DB]

Date 24/04/2009

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

To :
C.C..INDORE, P.B. NO 10,
MANIK BAGH PALACE,INDORE.
C.C..INDORE

M/S MITTAL APPLIANCES LTD

Appellant

Vs
Respondent

I am directed to transmit herewith a certified copy of **Final order No. C/151/**

2009 CU[DB] dated 23.04.09

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 MITTAL APPLIANCES LTD

SECTOR-III, PITHAMPUR, DISTT-DHAR(MP)

2. Adv. / Consult

- 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 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 (Haryana)
- 16 Office Copy
- 17 Guard file


Assistant Registrar
(Customs Appeal Branch)

**IN THE CUSTOMS, EXCISE & SERVICE
TAX APPELLATE TRIBUNAL,
WEST BLOCK NO. 2, R.K. PURAM, NEW DELHI
COURT – II**

CUSTOMS APPEAL NO. 550 OF 2008-CUS

[Arising out of Order-in-Appeal No. IND-I/227/2006 dated 16.6.2006
passed by the Commissioner (Appeals-I), Customs & Central Excise,
Indore]

For approval and signature:

Hon'ble Dr. C. Satapathy, Member (Technical);
Hon'ble Mr. D.N. Panda, Member (Judicial)

1.	Whether Press Reporters may be allowed to see the order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982?	
2.	Whether it would 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?	

CCE, Indore

Appellant

Vs.

M/s. Mittal Appliances Ltd.,

Respondent

Appearance:

Shri Sunil Kumar, D.R. for the Revenue;
None for the respondent (Addl. written submissions)

Coram:

Hon'ble Dr. C. Satapathy, Member (Technical)
Hon'ble Mr. D.N. Panda, Member (Judicial)

Date of hearing/decision: 23rd April, 2009

FINAL ORDER NO. C/151/09 dated _____

Per C. Satapathy:

Heard Shri Sunil Kumar, learned D.R. for the department.

2. The respondents are absent but the written submissions dated 18.4.2009 sent by them are taken on record. We find that the respondents have stated that the present appeal is identical to the earlier appeal No. C/412/2006 which has been decided by Final Order No. C/81/09 dated 3.2.2009 remanding the matter back to the Asstt. Commissioner of Customs, Pithampur.

3. We find that the department preferred the appeal being aggrieved by the order passed by the lower appellate authority. Learned DR appearing for the department has, therefore, no objection ^{to the appeal} being remanded to the Asstt. Commissioner. As such, with the consent of both sides, we set aside the impugned order and remand the matter to the original authority for fresh decision. The department's appeal is allowed by way of remand.

(Dictated & pronounced in the Open Court.)

(C. SATAPATHY)
MEMBER (TECHNICAL)

(D.N. PANDA)
MEMBER (JUDICIAL)

RK