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

Appeal No. C/984 /2005 – CU [DB]

Date 24/04/2009

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

To :
C C E, CHANDIGARH
PLOT NO 19, SECTOR-17, CHANDIGARH

C C E, CHANDIGARH

M/S COLMAT CREATIONS PVT LTD

Appellant

Vs
Respondent

I am directed to transmit herewith a certified copy of Final order No. C/153/

2009 CU[DB] dated 24.04.09

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 COLMAT CREATIONS PVT LTD

DERA BASSI, DISTT. PATIALA, PUNJAB

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 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 (Haryana)

16 Office Copy

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Assistant Registrar
(Customs Appeal Branch)

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

COURT NO. II

Custom Appeal No. 984 of 2005-Cust. Br.

(Arising out of Order-in-Original No. 04-05/CE/2005 dated 13.1.05
passed by the Commissioner, Central Excise, Chandigarh)

CCE, Chandigarh

Appellant

Vs.

M/s Colmat Creations Pvt. Ltd.

Respondent

Appeared for Appellant : Shri L.B. Yadav, DR

Appeared for Respondent: None

Date of Hearing: 20.4.2009

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

Final Order No. *CF 158/09* dated.....

Per D.N. Panda :

In this Revenue's appeal, Id. DR has grievance that confiscation of goods and imposition of redemption fine has escaped notice of learned Adjudicating Authority while passing order of adjudication. Therefore Revenue is in appeal for remand of the matter, so that the Authority below shall get proper opportunity to deal the charge of confiscation and imposition of redemption fine proposed by show-cause notice.

2. None appeared for other side.

3. We do appreciate that Revenue may be affected if the charges which were foundation of show cause notice are not dealt by order of adjudication. We therefore send back the matter to the Id. Commissioner who shall deal ^{with} the matter in accordance with law considering grounds of appeal of Revenue. While doing so, we expect that Revenue's grounds of appeal shall be given due weightage.

3. ^{with} the aforesaid observations, we remand the matter back to the Id. Commissioner for expeditious disposal of the matter following due process of justice.

(Dictated & pronounced in open Court)

(D.N. PANDA)
JUDICIAL MEMBER

(RAKESH KUMAR)
TECHNICAL MEMBER

RM