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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/265-267 /2008 - CU[DB]

Date 04/05/2009

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

To :
C.C. (ICD) NEW DELHI
TUGHLAKABAD, NEW DELHI 110020.

C.C. (ICD) NEW DELHI

M/S VICTORY TRADING CO.

Appellant

Vs
Respondent

I am directed to transmit herewith a certified copy of Final order No. C/160-162/ 2009 CU[DB] dated 29.04.09

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 VICTORY TRADING CO.

33/2, MOTI NAGAR, DELHI.

2. Adv. / Consult L.P. ASTHANA, ADV.
R-163, S.F., G.K. PART-I,
NEW DELHI - 48.

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

17 Guard file

18. M/S NITIN FURNITURE MART,
B-104, WHS, KIRTI NAGAR,
NEW DELHI.


Assistant Registrar
(Customs Appeal Branch)

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

COURT NO. II

Custom Appeal No. 265-267 of 2008-Cust. Br.

(Arising out of Order-in-Appeal No. CC(A)/Cus/ICD/D-II/29/08 dated 17.1.2008 passed by the Commissioner of Customs (Appeals), New Delhi)

CC, New Delhi

Appellant

Vs.

M/s Victory Trading Company

Respondent

Appeared for Appellant : Shri Sumit Kumar, DR

Appeared for Respondent: Shri L.P. Asthana, Advocate

Date of Hearing: 29.4.2009

CORAM: HON'BLE DR. C. SATAPATHY, TECHNICAL MEMBER
HON'BLE MR. D.N. PANDA, JUDICIAL MEMBER

Final
Order No. *C/160-162/09* dated.....

Per Dr. C. Satapathy :

Heard both sides.

2. In all these three appeals, the impugned orders have been passed by the lower Appellate Authority without taking ^{up} the departmental appeals filed before him in respect of the same

orders-in-original. Hence impugned orders are set aside and the matters are remanded to the lower Appellate Authority to decide the Respondent's appeals as well as Department's Appeals together after giving an adequate opportunity of hearing to both the sides. All the three appeals are allowed by way of remand.

(Dictated & pronounced in open Court)

(DR. C. SATAPATHY)
TECHNICAL MEMBER

(D.N. PANDA)
JUDICIAL MEMBER

RM