

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

Appeal No. C/380 /2006 - CU[DB]

Date 04/05/2009

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

To :
COMMISSIONER OF CUSTOMS (I&G)
NEW CUSTOMS HOUSE, NEAR IGI AIRPORT, NEW
DELHI
110037

COMMISSIONER OF CUSTOMS (I&G)

M/S MODERN RADIO HOUSE

Appellant

Vs
Respondent

I am directed to transmit herewith a certified copy of **Final order No. C/164/ 2009 CU[DB]** dated 28.04.09
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 MODERN RADIO HOUSE

23/59, OLD RAJINDER NAGAR, NEW DELHI

2. Adv. / Consult RAKESH KHANNA, ADV.
R K LAW OFFICE, 1088/B-1,
VASANT KUNJ, N.D. - 70.

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

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Assistant Registrar
(Customs Appeal Branch)

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

COURT NO. II

Custom Appeal No. 380 of 2006-Cus. Br.

(Arising out of Order-in-Original No. 13-20/2005 dated 20.3.2005
passed by the Commissioner of Customs, New Delhi)

CC, New Delhi

Appellant

Vs.

M/s Modern Radio House

Respondent

Appeared for Appellant : Shri Rakesh Khanna & Sh. Saurav
Khanna, Advocates

Appeared for Respondent: Shri Sunil Kumar, DR

Date of Hearing: 22.4.2009

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

Final Order No. *CF 164/09*,dated.....

Per D.N. Panda :

When the matter was taken up yesterday, we have noticed that Bench which has dealt with the appeal of the assessee *had* confirmed part of adjudication in terms of para-10 of the order setting aside the rest of the part of order. We have noticed that Revenue had also filed its appeal subsequently. But appeals of assessee and Revenue were not tagged together for which, assessee's appeal was heard in isolation of Revenue's appeal.

Therefore our anxiety was to enquire whether any of the parties ^{had} mentioned before the Bench as to pendency of Revenue's appeal. We found both the parties were mum. Therefore we adjourned the matter for hearing today. We noticed that the assessee was served with the copy of the appeal memo of Revenue much before the assessee's appeal was taken up by Tribunal. Also we have found that subsequent to filing of appeal by Revenue, a copy of the appeal memo filed by assessee was very well served on Revenue. None of the parties proceeded to guide the Tribunal to dispose of both the appeals together.

2. Today we are left with no option but to agree with the order passed by the earlier Bench in the appeal case of the assessee. That matter having decided the issue in totality, we do not have any more controversy left open for decision. Therefore we do not propose to dialate the matter further but note laxity of both sides. This presses us to dismiss the appeal of Revenue. We dismiss the appeal accordingly with a direction to learned CDR to evolve procedure for overcoming aforesaid difficulties.

(Dictated & pronounced in open Court)

(D.N. PANDA)
JUDICIAL MEMBER

(RAKESH KUMAR)
TECHNICAL MEMBER

RM