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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/464 /2006 - CU[DB]

Date 04/05/2009

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

To :
THE COMMISSIONER OF CUSTOMS (PREV.)
NCRB, STATUE CIRCLE, C-SCHEME, JAIPUR

THE COMMISSIONER OF CUSTOMS (PREV.)

Appellant

Vs

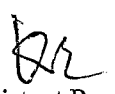
Respondent

M/S JUST MARBLE

2009 CU[DB] dated 24.04.09

I am directed to transmit herewith a certified copy of **Final order No. C/165**

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 JUST MARBLE, APOLLO INDUSTRIAL ESTATE,
OPPOSITE MAHAKALI CAVES ROAD,
ANDHERI (EAST), MUMBAI - 400093

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. 464 of 2006-Cust. Br.

(Arising out of Order-in-Original No. 06/2005 dated 28.7.05/4.8.05
passed by the Commissioner of Customs, Jaipur)

CC, Jodhpur

Appellant

Vs.

M/s Just Marble

Respondent

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

Appeared for Respondent: None

Date of Hearing: 24.4.2009

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

Final Order No. 4165/09 dated.....

Per Dr. C. Satapathy :

No one is present on behalf of the Respondent, ^{Heard} Shri L.B. Yadav Id. DR appearing for the Department. We find that in this case the two Members of the Committee of Chief Commissioners have taken different views while reviewing the impugned order. As such, it cannot be said that the Committee has formed the requisite

opinion that the impugned order is not legal and correct. Hence the appeal filed by the Department pursuant to ^{the} impugned review order is not sustainable and the same is dismissed.

(Dictated & pronounced in open Court)

(DR. C. SATAPATHY)
TECHNICAL MEMBER

(D.N. PANDA)
JUDICIAL MEMBER

RM