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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/270 /2006-272 /2006 - CU[DB]

Date 04/05/2009

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

To :
COMMISSIONER OF CUSTOMS
ICD, TKD, NEW DELHI.
COMMISSIONER OF CUSTOMS

Appellant

Vs
Respondent

SH. LAXMI NARAIN AGGARWAL, DIRECTOR OF M/S LAXMI FLOAT GLASS

I am directed to transmit herewith a certified copy of **Final order No. C/174-176/ 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 1. SH. LAXMI NARAIN AGGARWAL,
2. ARVIND GUPTA,
3. M/S LAXMI FLOAT GLASS LTD.,
A-2/10. WHS, DDA MARBLE MARKET,
KIRTI NAGAR. NEW DELHI

2. Adv. / Consult
R. K. HASIJA, ADV.
B-6/10, SAFDERJUNG ENCLAVE,
NEW DELHI - 110 029

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 (Harvana)

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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**

CUSTOMS APPEAL No. 270-272 of 2006

[Arising out of Order-in-Appeal No. 68/05 dated 16.08.2005 passed by the Commissioner of Customs, New Delhi]

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?	

C.C. (ICD), TKD, New Delhi

Appellant

Vs.

M/s. Laxmi Float Glass Ltd.,
Shri Anand Kumar Gupta, Director,
Shri Laxmi Narain Aggarwal,

Respondent

Appearance:

Shri R.K. Hasija, Advocate for the appellants;
Shri Vijay Kumar, SDR, for the Revenue

Coram:

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

Date of hearing/decision: 28th April, 2009

FINAL ORDER NO. C/174-176/09 dated _____

Per C. Satapathy:

Heard both sides.

2. This appeal has been filed by the department for enhancement of penalty. We find that the duty demand and penalty have already been set aside while deciding appeals of the respondents vide Tribunal's Final order No. C/575-577/08-CUS dated 27.8.2008. As such, the case for enhancement of penalty does not survive and, consequently, department's appeals are dismissed. However, we noticed that the department filed the appeals in 2006 and the same were available in the Tribunal when appeals of the respondents were taken ^{up} for hearing in the month of August, 2008. As such, appeals filed by both sides should have been taken together for decision. Registry is directed to ensure that appeals filed by both sides against the same impugned order are listed together for hearing in future. The department is also directed to bring to the notice of the concerned Bench all the appeals arising out of the same impugned order.

(Dictated & pronounced in the Open Court.)

(C. SATAPATHY)
MEMBER (TECHNICAL)

(D.N. PANDA)
MEMBER (JUDICIAL)

RK