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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/944 /2005 - CU[DB]

Date 13/05/2009

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

To :
ALOK GULLA
R/O 16/2, EAST PATEL NAGAR,
NEW DELHI - 110 008
ALOK GULLA

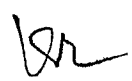
Appellant

Vs
Respondent

THE COMMISSIONER OF CUSTOMS, JAIPUR

2009 CU[DB] dated 11.05.09

I am directed to transmit herewith a certified copy of Final order No. C/185/
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

THE COMMISSIONER OF CUSTOMS, JAIPUR

NCRB, STATUE CIRCLE, C-SCHEME, JAIPUR

2. Adv. / Consult NAVEEN MALHOTRA, ADV.

CHAMBER NO.470, LAWYER'S CHAMBER,
PATIALA HOUSE COURTS, NEW DELHI.

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

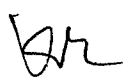
13 Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh, New Delhi - 110026

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

17 Guard file


Assistant Registrar
(Customs Appeal Branch)

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

COURT NO. II

Custom Appeal No. 944 of 2005-Cust. Br.

(Arising out of Order-in-Original No. 9/2004/Cus dated 22.9.2004
passed by the Commissioner of Customs, Jaipur)

Alok Gullā

Appellant

Vs.

CC, Jaipur

Respondent

Appeared for Appellant : Shri Naveen Malhotra, Advocate

Appeared for Respondent: Shri Vijay Kumar, DR

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. Cu/185/09 dated.....

Per Dr. C. Satapathy :

Heard both sides. Shri Naveen Malhotra, Id. Advocate appearing for the Appellant states that only ^a statement from the Appellant was recorded by DRI but he was never called nor he received Show Cause Notice or notice of hearing before the Adjudicating Commissioner. As such, the impugned order has been passed against the Appellant ex. parte and the Appellant had no chance to defend himself before the Adjudicating Commissioner.

2. Heard Shri Vijay Kumar, Id. DR who supports the impugned order but he is not in a position to show proof of receipt of the show Cause Notice and notice of hearing by the Appellant. As such, the impugned order to the extent it relates to the present Appellant is set aside and the matter is remanded to the original Authority for deciding the matter afresh after giving a reasonable opportunity of hearing to the Appellant. The appeal is allowed by way of remand.

(Dictated & pronounced in open Court)

(DR. C. SATAPATHY)
TECHNICAL MEMBER

(D.N. PANDA)
JUDICIAL MEMBER

RM