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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/242 /2009-273 /2009 - CU[DB] Date 22/07/2009

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

To :
C.C. LUCKNOW
HALL NO. 3,5TH AND 11TH FLOOR, KENDRIYA
BHAWAN, SECTOR -H, ALIGANH, LUCKNOW 226024.

C.C. LUCKNOW Appellant

Vs

M/S JPL INDUSTRIES STAY ORDER NO.C/139-170/09 Respondent

I am directed to transmit herewith a certified copy of **Final order No.** C/265-296/ 2009 CU[DB] dated 14.07.09

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 JPL INDUSTRIES, YASH COMPLEX,
MURLI VILAS RD., BHILWARA, RAJASTHAN

2. Adv. / Consult SH. S.L. KUMAR, A.R.
113/145, SWAROOP NAGAR,
KANPUR – 208 002, U.P.

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 Publictions 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)

P.T.O

29. M/S GOENKA BROS.,
4704, LUXMI BAZAR MKT., DELHI.

30. M/S SHRI BALAJI RAYONS
108, I-FLOOR, TEXTILES TADE CENTRE,
BHILWARA.

31. M/S P.K. KEDIA & SONS,
468/1, NAULAKHA COLONY,GROUND FLOOR,
BENJAMIN ROAD, LUDHIANA.

32 M/S AJAI (I) LTD.
121-122-123, NEW CLOTH MARKET,
PUR ROAD, BHILWARA.

33 M/S SARVODAYA SUITINGS LTD.
1-S-1 TO 4, BASANI VIHAR,
OPP. MEWAR MILL, BHILWARA.

34 M/S ADARSH SYNTHETICS (P) LTD.
RADHEY MKT., MILL CHOURAHA,
PUR ROAD, BHILWARA.

35. M/S ANUPAM TEXTILES
339, CHANDRAKALA, BURHANPUR (MP)

IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL
West Block No. 2, R.K. Puram, New Delhi – 110 066.
Principal Bench, New Delhi

COURT NO. II

DATE OF HEARING : 08/7/09.

Customs Stay Application No. 1282 of 2009 in Appeal No. 242 of 2009

CC (P), Lucknow — Appellant

Versus

M/s JPL Industries — Respondent

Customs Stay Application No. 1283 of 2009 in Appeal No. 243 of 2009

CC (P), Lucknow — Appellant

Versus

M/s F.K. Textiles — Respondent

Customs Stay Application No. 1284 of 2009 in Appeal No. 244 of 2009

CC (P), Lucknow — Appellant

Versus

M/s Chhabra Syncotex Ltd. — Respondent

Customs Stay Application No. 1285 of 2009 in Appeal No. 245 of 2009

CC (P), Lucknow — Appellant

Versus

M/s Purab Associates — Respondent

Customs Stay Application No. 1286 of 2009 in Appeal No. 246 of 2009

CC (P), Lucknow — Appellant

Versus

M/s Jyoti Suitings — Respondent

Customs Stay Application No. 1287 of 2009 in Appeal No. 247 of 2009

CC (P), Lucknow — Appellant

Versus

M/s P.K. Kedia & Sons — Respondent

Customs Stay Application No. 1288 of 2009 in Appeal No. 248 of 2009

CC (P), Lucknow — Appellant

Versus

M/s RKA Synthetics (P) Ltd. — Respondent

Customs Stay Application No. 1289 of 2009 in Appeal No. 249 of 2009

CC (P), Lucknow — Appellant

Versus

M/s MKS Textiles — Respondent

Customs Stay Application No. 1290 of 2009 in Appeal No. 250 of 2009

CC (P), Lucknow — Appellant

Versus

M/s Goenka Bros. — Respondent

Customs Stay Application No. 1291 of 2009 in Appeal No. 251 of 2009

CC (P), Lucknow — Appellant

Versus

M/s Qadir Syntex — Respondent

Customs Stay Application No. 1292 of 2009 in Appeal No. 252 of 2009

CC (P), Lucknow — Appellant

Versus

M/s HMS Textiles — Respondent

Customs Stay Application No. 1293 of 2009 in Appeal No. 253 of 2009

CC (P), Lucknow — Appellant

Versus

M/s Kamadgiri Fabrics Respondent

Customs Stay Application No. 1294 of 2009 in Appeal No. 254 of 2009

CC (P), Lucknow Appellant

Versus

M/s Ajai (I) Ltd. Respondent

Customs Stay Application No. 1295 of 2009 in Appeal No. 255 of 2009

CC (P), Lucknow Appellant

Versus

M/s Sarvodaya Suitings Ltd. Respondent

Customs Stay Application No. 1296 of 2009 in Appeal No. 256 of 2009

CC (P), Lucknow Appellant

Versus

M/s Chhabra Syncotex Ltd. Respondent

Customs Stay Application No. 1297 of 2009 in Appeal No. 257 of 2009

CC (P), Lucknow Appellant

Versus

M/s Adarsh Synthetics (P) Ltd. Respondent

Customs Stay Application No. 1298 of 2009 in Appeal No. 258 of 2009

CC (P), Lucknow Appellant

Versus

M/s F.K. Textiles Respondent

Customs Stay Application No. 1299 of 2009 in Appeal No. 259 of 2009

CC (P), Lucknow Appellant

Versus

M/s RKA Synthetics (P) Ltd. Respondent

Customs Stay Application No. 1300 of 2009 in Appeal No. 260 of 2009

CC (P), Lucknow Appellant

Versus

M/s Savlon Saulz (P) Ltd. Respondent

Customs Stay Application No. 1301 of 2009 in Appeal No. 261 of 2009

CC (P), Lucknow Appellant

Versus

M/s P.K. Kedia & Sons Respondent

Customs Stay Application No. 1302-1303 of 2009 in Appeal No. 262-263 of 2009

CC (P), Lucknow Appellant

Versus

M/s Quadir Syntex Respondent

Customs Stay Application No. 1304 of 2009 in Appeal No. 264 of 2009

CC (P), Lucknow Appellant

Versus

M/s Anupam Textiles Respondent

Customs Stay Application No. 1305 of 2009 in Appeal No. 265 of 2009

CC (P), Lucknow Appellant

Versus

M/s Savlon Saulz (P) Ltd. Respondent

Customs Stay Application No. 1306 of 2009 in Appeal No. 266 of 2009

CC (P), Lucknow Appellant

Versus

M/s Kamadgiri Fabrics Respondent

Customs Stay Application No. 1307 of 2009 in Appeal No. 267 of 2009

CC (P), Lucknow Appellant

Versus

M/s Purab Associates Respondent

Customs Stay Application No. 1308-1309 of 2009 in Appeal No. 268-269 of 2009

CC (P), Lucknow Appellant

Versus

M/s Goenka Bros. Respondent

Customs Stay Application No. 1310 of 2009 in Appeal No. 270 of 2009

CC (P), Lucknow Appellant

Versus

M/s Shri Balaji Rayons Respondent

Customs Stay Application No. 1311 of 2009 in Appeal No. 271 of 2009

CC (P), Lucknow Appellant

Versus

M/s Ajai (I) Ltd. Respondent

Customs Stay Application No. 1312 of 2009 in Appeal No. 272 of 2009

CC (P), Lucknow Appellant

Versus

M/s F.K. Textiles Respondent

Customs Stay Application No. 1313 of 2009 in Appeal No. 273 of 2009

CC (P), Lucknow Appellant

Versus

M/s Chhabra Syncotex Ltd. Respondent

Appearance

Shri S.L. Kumar, Authorized Representative (DR) – for the appellant.

Shri A.K. Dixit, Advocate – for the Respondent.

CORAM : **Hon'ble Shri D.N. Panda, Judicial Member**
Hon'ble Shri Rakesh Kumar, Technical Member

Final Order No. C/265-296/09 Dated : ____________

Stay Order No C/139-170/09

ORDER

Per. D.N. Panda :-

Both sides suggest that these bunch of 32 (thirty two) appeals registered as appeal case No. C/242 to 273 of 2009 are of similar nature like the appeal case No. C/185 of 2009. All these 32 (thirty two) appeals are also followed by 32 (thirty two) stay applications filed by Revenue. Both sides also suggest that like operative part of order in page 4 of appeal case No. C/185 of 2009 disposed of on 2nd June 2009 vide final order No. C/242 of 2009, similar such order may be passed in these 32 (thirty two) cases also.

2. For the convenience of reading, we reproduce para '4' of the order passed in the aforesaid appeal disposed of on 2nd June 2009.

> "4. Although this matter was fixed for stay hearing, both sides suggest for disposal of the appeal. Revenue's grievance being violation of natural justice at the first appellate stage, it would be preferable to send the matter back to the learned Commissioner (Appeals) to afford both parties an opportunity of hearing and pass a reasoned and speaking order. To this proposition, learned Counsel for the respondent also agrees. With such amity, we dismiss the stay application of revenue and remand the matter to the learned Commissioner (Appeals) who shall hear both sides issuing proper notice granting fair opportunity of hearing. Considering pleading of both sides' evidence that they shall adduce and citations they may make, learned Commissioner (Appeals) shall pass a reasoned and speaking order. While directing so, we make it clear to the respondent that this order having been passed with proposition of both sides, the respondent shall have no grievance in future that it was denied

process of natural justice by adjudicating authority in the adjudication. We also make it clear that the learned Commissioner (Appeals)'s power being co-extensive and co-terminus, he shall do justice to both sides in the remand proceeding. In the result, stay application of Revenue is dismissed and appeal is remanded to the learned Commissioner (Appeals)."

3. We make it clear to both sides that while the remand case is taken up by the Authority below for disposal afresh, the operative part of the order extracted above shall also be read with para 1 and 2 of the aforesaid appeal for disposal of these 32 (thirty two) appeals by the learned Commissioner (Appeals). With the aforesaid direction, we remand all the 32 (thirty two) appeals of Revenue to go back to the learned Commissioner (Appeals), setting aside the impugned order to do justice to both the sides.

4. In the result, all the 32 (thirty two) appeals of Revenue are disposed with aforesaid direction. Accordingly respective stay applications in respect of these appeals have become infructuous.

(Dictated and pronounced in open court)

(D.N. Panda)
Judicial Member

(Rakesh Kumar)
Technical Member

PK