

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

Appeal No. C/189 -90/2009 - CU[DB] WITH C/S/990-91/09

Date 03/08/2009

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

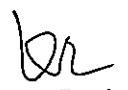
Respondent

M/S MAA VINDVASINI INDUSTRIES,

STAY ORDER NO.C/171-172/09

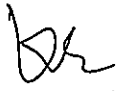
I am directed to transmit herewith a certified copy of Final order No. C/316-317/ 2009 CU[DB] dated 23.07.09

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 MAA VINDVASINI INDUSTRIES,
PLOT NO. D-1/3-C, SECTOR-13,
GIDA, GORAKHPUR, U.P.
- M/S VINAYAK UDYOG,
AL-14, SECTOR-13, GIDA,
P.O. SAHJANAWA, GORAKHPUR, U.P.
2. MR. AMIT AWASTHI, ADV.,
113/145, SWAROOP NAGAR,
KANPUR - 208 002.
- 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. LA W House.1-8, Sector - 10, Faridabad 121003 (Harvana)
- 16 Office Copy
- 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-110066.
Principal Bench, New Delhi.

C/S/990-91 in C/189-90/09

**(Arising out of Order-in-Appeal No.01-CUS/ALL/09
dt.21.1.09 passed by Commissioner(Appeals), Allahabad)**

CC, Lucknow

Appellant

Versus

M/s. MAA Vaishnavi Inds. &
Vinayak Udyog

Respondent

Appearance
Sh. Sunil Kumar, DR For Appellant

None for Respondent

Coram: Hon'ble Mr. D.N.PANDA, JUDICIAL MEMBER
Hon'ble Mr. RAKESH KUMAR, MEMBER (TECHNICAL)

Final Date of decision: 14.7.09
Stay Order No. C/316-317/09
Order no C/171-172/09
Per D.N.Panda

None present for the respondent.

2. Ld. DR submits that in similar such case, 32 appeals have already been remanded in the last week. That remand was to grant fair opportunity of hearing to revenue to advance their plea in respect of valuation issue involved. Considering that revenue shall be prejudiced unless remand is made to Ld.

Commissioner(Appeals), We have already directed so in few cases as above. Accordingly, this appeal should also go back to the Id. appellate authority below to grant fair opportunity of hearing to revenue for presenting its case.

2. The respondent has filed a written submission to consider the stay application and appeal. As we have remanded the matter, the respondent shall have equal opportunity to raise its plea before appellate authority below when the matter shall be called for hearing by him.

3. With the above observations, we remand this appeal also to the Id. appellate authority below to do justice to both the sides.

4. In view of the remand order, the stay applications and appeals are disposed accordingly.

Order dictated in the open Court.

(D.N.Panda)
Judicial Member

(Rakesh Sharma)
Member Technical

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