

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

Appeal No. C/177 /2006 - CU[DB]

Date 23/09/2009

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

To :  
GAGAN THAPER

F-56, RAJOURI GARDEN, NEW DELHI

GAGAN THAPER

Appellant

Vs  
Respondent

THE COMMISSIONER OF CUSTOMS, NEW DELHI

I am directed to transmit herewith a certified copy of Final order No. C/403/ 2009 CU[DB] dated 17.09.09  
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

THE COMMISSIONER OF CUSTOMS,  
(ICD) TKD, NEW DELHI

2. Adv. / Consult

MR.K.KUMAR, 15-B, DDA(MIG)FLAT,  
RAJOURI GARDEN, N 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, I-8, Sector - 10, Faridabad 121003 (Harvana)

16 Office Copy

17 Guard file

Assistant Registrar  
(Customs Appeal Branch)

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,  
WEST BLOCK NO.II, R.K. PURAM, NEW DELHI-110066.  
BENCH-DB  
Customs Appeal No.177 of 2006

(Arising out of Order-in-Original No.100/2005 dated 28.11.2005 passed by  
the Commissioner of Customs, ICD, Tuglakabad, New Delhi)

Date of Hearing/Decision: 17.09.2009

For approval and signature:

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

|   |                                                                                                                                       |  |
|---|---------------------------------------------------------------------------------------------------------------------------------------|--|
| 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 should 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?                                                                    |  |

Gagan Thapa

Appellant

Vs.

Commissioner of Customs, New Delhi

Respondent

Present for the Appellant: None

Present for the Respondent: Shri Vijai Kumar, SDR

**Coram: Hon'ble Dr.Chittaranjan Satapathy, Member(Technical)**  
**Hon'ble Mr.D.N.Panda, Judicial Member**

*Final* ORDER NO. C/403/09

**PER: DR.CHITTARANJAN SATAPATHY**

Heard the learned DR, Shri Vijai Kumar. No one is present for the appellants, despite notice. There is also no adjournment request. As such, it appears that the appellants are not interested in pursuing their appeal. Consequently, the appeal is dismissed for non prosecution.

**(Dr.CHITTARANJAN SATAPATHY)**  
**MEMBER (TECHNICAL)**

**(D.N.PANDA)**  
**MEMBER (JUDICIAL)**