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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/ 75 /2006 - CU[DB] Date 06/11/2009

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

To :
M/S SAFFRON SAI IMPEX
15, IIIRD FLOOR, SAFEWAY HOUSE D-BLOCK,
CENTRAL MARKED PRASHANT VIHAR, DELHI

M/S SAFFRON SAI IMPEX Appellant

Vs

ADDITIONAL COMMISSIONER CENTRAL EXCISE & CUSTOMS Respondent

I am directed to transmit herewith a certified copy of **Final order No.** C/411/ 2009 CU[DB] dated 04.11.09 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
   COMMISSIONER CENTRAL EXCISE & CUSTOMS
   DELHI-III, GURGAON
2. Adv. / Consult
   MR.T.P.S.KANG, ADV., F-71,
   MOTI BAGH-I, NEW DELHI - 110021.
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)

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL,

West Block No.2, R.K.Puram, New Delhi

COURT-III

Date of hearing/decision: 29.10.2009

Customs Appeal No.75 of 2006

Arising out of the order in appeal No.378-379/GRM/GGN/2005 dated 27.10.2005 passed by the Commissioner (Appeals), Central Excise, Gurgaon, Delhi III.

For Approval and Signature:

Hon'ble Shri M. Veeraiyan, Member (Technical)
Hon'ble Shri D.N.Panda, Member (Judicial)

1	Whether Press Reporter may be allowed to see the Order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982?	Yes.
2	Whether it should be released under Rule 27 of CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	Yes.
3	Whether their Lordships wish to see the fair copy of the Order?	Seen
4	Whether Order is to be circulated to the Departmental authorities?	Yes

M/s Saffron Sai Impex ... Appellant

Vs.

C.C.E., Delhi III .... Respondent

Appearance:

None for the appellants
Shri Sansar Chand, Authorized Departmental Representative (SDR) for the Revenue

Coram: Hon'ble Shri M. Veeraiyan, Member (Technical)
Hon'ble Shri D.N.Panda, Member (Judicial)

Final Oral Order No. C/411/09

Per D.N. Panda:

Against the Appellate Order dated 27.10.2005, the appellant came in appeal on 30th January 2006 before Tribunal. Adjudication in this case was done more than 4(four) years back on 18.5.2005 resulting in confiscation of goods with option to redeem such goods on payment of fine of

Rs.1,60,000/- . Penalty of Rs.70,000/- was imposed. All that was done due to misdeclaration of value. Such finding was concurred by learned Appellate Authority. Both authorities found no evidence to the defence of Assessee. No rebuttal with evidence also finds place in grounds of appeal.

2. Listing of the appeal has been made from time to time from 21st August, 2008. Despite notices have been issued beginning from May, 2009, the appellant is not causing presence to participate for hearing or lead defence. On the last occasion of hearing even on 6th August 2009, similar tendency came to record. Therefore, notice was issued for hearing of the matter on 22nd October, 2009. On that date also, no presence was caused by the appellant. When the matter is called today none is present for the appellants. It appears that that the appellant is following dilatory tactics for causing no appearance and has failed to cooperate the Tribunal for hearing. The tendency above shows that the appellant is not interested to pursue the appeal further. For non-prosecution of the appeal and considering the dilatory tactics to be abuse of process of law, the appeal calls for dismissal for which. We order accordingly.

(M. Veeraiyan)
Member (Technical)

(D.N.Panda)
Member (Judicial)

scd/