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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/682-683 /2008 - CU[DB] Date 11/11/2009

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

To :
M/S A.J.S.INTERNATIONAL.,
BEHIND VIVEKANAND HOSPITAL, NEAR INDANE
GAS GODOWN, THAKURDWARA BY PASS ROAD,
HARTHALA, MORADABAD, U.P.-244 001.

M/S A.J.S.INTERNATIONAL., Appellant

Vs

C.C.E. MEERUT II Respondent

I am directed to transmit herewith a certified copy of **Final order No.** C/412-413 2009 CU[DB] dated 26.10.09 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
   C.C.E. MEERUT II, OPP. SAHEED PARK
   (NEAR ASHOK KI LAT) DELHI ROAD, MEERUT (UP)
2. Adv. / Consult MR.N.SINGH, COUNSEL,
   16, SAMAJ KALYAN APARTMENTS,
   VIKASPURI, NEW DELHI-110018
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
18. MR. S.S.RAFIQUE., PROPRIETOR
    M/S A,J,S, INTERNATIONAL, RAFIQUE MANZIL,
    36, SAMBHALI GATE, MORADABAD, (U.P.)

Assistant Registrar
(Customs Appeal Branch)

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
West Block No.2, R. K. Puram, New Delhi
COURT-I

Date of hearing/decision: 26.10.2009

Custom Appeal No. 682 of 2008
[Arising out of order in original No. 17/COMMR/M-II/2008 dated 9.6.2008 passed by Commissioner of Customs & Central Excise, Meerut].

For approval and signature:

Hon'ble Shri Justice R.M.S. Khandeparkar, President
Hon'ble Shri Rakesh Kumar, Member (Technical)

1.	Whether Press Reporters 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 the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	No
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 A.J.S. International — Appellants

Vs.

CCE, Meerut — Respondent

AND

Custom Appeal No. 683 of 2008
[Arising out of order in original No. 17/COMMR/M-II/2008 dated 9.6.2008 passed by Commissioner of Customs & Central Excise, Meerut].

Sh. S.S. Rafique — Appellants

Vs.

CCE, Meerut — Respondent

Appearance:

Appeared for the Appellant – None
Appeared for the Respondent –Shri Surinder Shah, DR

Coram: Hon'ble Shri Justice R.M.S. Khandeparkar, President
Hon'ble Sh. Rakesh Kumar Member (Technical)

Final Oral Order C/412-413/09

Per Shri Justice R.M.S. Khandeparkar:

None present for the appellants. Learned DR present for the respondent. Since nobody had appeared for the appellants in the morning session, matter was kept in the afternoon session. A fax message received at about 11.21 a.m. stating that time to deposit may be extended.

2. Under order dated 1.12.2008, the appellants were required to deposit a sum of Rs. 60,00,000/- towards duty and a sum of Rs. 10,00,000/- towards penalty within eight weeks. Thereafter, the period for compliance of the order was extended. When the matter came up for compliance report on 05.08.2009, it was found that the time extended by the Allahabad High Court also had expired and appellants had failed to deposit the amount. Though, it was informed that the appellants had preferred SLP, there was no intimation regarding any order passed by the Hon'ble Supreme Court in that regard and hence on account of failure to comply with the order regarding pre-deposit, it was observed that consequences contemplated under section 129E of the Customs Act, 1962 are bound to follow and accordingly, time was granted to satisfy the Tribunal against passing for dismissal of the appeal. For that purpose the matter is fixed today. As none has appeared nor there is compliance report nor any ground made out as to why their appeals should not be dismissed for non-compliance of the requirement regarding pre-deposit, the appeals are liable to be dismissed and are accordingly hereby dismissed.

(Justice R.M.S. Khandeparkar)
President

(Rakesh Kumar)
Member (Technical)

/Pant/