

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

Appeal No. C/537 /2009 - CU[DB], C/S/2361/09

Date 08/02/2010

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

To :
M/S HAVELLS INDIA LTD
1/7, RAM KISHORE ROAD, CIVIL LINES, DELHI.
M/S HAVELLS INDIA LTD

Appellant

Vs
Respondent

C.C. (ICD) NEW DELHI

Stay Order No. C/20/2010

2010 CU[DB] dated 01.02.2010

I am directed to transmit herewith a certified copy of Final order No. C/9/
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. ICD, TUGHLAKABAD,
NEW DELHI 110020.

2. Adv. / Consult

MR.J.P.KAUSHIK, A-14/3, SFS FLATS,
SAKET, NEW DELHI-110017

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

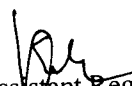
13 Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh, New Delhi - 110026

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, LAW House, 1-8, 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.
DIVISION BENCH

C/Stay/2361/09 in Appeal No.C/537/2009

(Arising out of Order-in-Appeal No.Delhi/ICD/D-II/187/08 dated 21.05.2008 passed by the Commissioner of Customs (Appeals), New Delhi)

Date of Hearing: 04.01.2010

Date of Decision: 04.01.2010

M/s.Havells India Ltd.

Appellant

Vs.

CC, New Delhi

Respondent

Present for the Appellant: Shri J.P.Kaushik, Advocate

Present for the Respondent: Shri Vijai Kumar, SDR

Coram: Hon'ble Mr. D.N.Panda, Judicial Member

Hon'ble Mr.Rakesh Kumar, Technical Member

PER: D.N.PANDA

Final
Stay Order
ORDER NO.

C/9/10

No of 20/10

Both sides agree that order passed by the Commissioner (Appeals) was not on merits but on mere technicality of non compliance. Ld. Counsel submits stay order passed by the Commissioner (Appeals) was complied with. But such compliance did not reach for which the appellant suffered. Having taken these aspects into consideration, we dispose off stay application as well as appeal. We direct the appellant to appear before the learned Commissioner (Appeals) on 22.02.2010 and make an application for hearing. In the mean time, Id.SDR shall inform the learned Commissioner (Appeals) for hearing the appeal on merits. Ld. Commissioner (Appeals) shall verify pre-deposit claim^{ed} to have been made by the appellant before proceeding for the appeal hearing.

2. With the aforesaid observations and direction, we remand the matter back to the learned Commissioner (Appeals) for hearing the appeal on merits disposing the stay application and appeal.

3. In the result, both stay application and appeal are disposed of remanding the matter to the learned Commissioner (Appeals) in the manner as indicated above.

(D.N.PANDA)
JUDICIAL MEMBER

(RAKESH KUMAR)
TECHNIAL MEMBER

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