

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

Appeal No. C/671 /2009 - CU[DB]

Date 21/04/2010

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

To :
M/S TRADE WING EXPRESS COURIER PVT. LTD.
K-43, OPPOSITE PLAZA PVR, CONNAGUHT PLACE,
NEW DELHI.
M/S TRADE WING EXPRESS COURIER PVT. LTD.

Appellant

Vs

Respondent

C.C. (EXPORT) NEW DELHI

I am directed to transmit herewith a certified copy of **Final order No. C/65/2010 CU[DB]** dated 19.04.2010
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. (EXPORT) NEW DELHI, AIR CARGO EXPORT,
NEW CUSTOM HOUSE, NEW DELHI 110037

2. Adv. / Consult

MR.PIYUSH KUMAR,ADV

B-25,LAJPAT NAGAR-III,N.DELHI-24.

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

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13 Easy Service Tax Online Dot Com Pvt.Ltd.407A, Iscon Mall, Above Star India Bazar, Satellite Road, Ahmedabad-15

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Assistant Registrar
(Customs Appeal Branch)

**IN THE CUSTOMS, EXCISE AND SERVICE TAX
APPELLATE TRIBUNAL, NEW DELHI
PRINCIPAL BENCH, COURT NO. II**

**Customs Appeal No. 671 of 2009 (Cus.Br.)
Customs Stay Application No. 3105 of 2009 (Cus.Br.)**

[Arising out of Order-in-Appeal No. CC(A)Cus/Expl/176/2009 dated 10.8.2009 passed by Commissioner of Customs (Appeals), New Delhi]

For approval and signature:

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

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?	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. Trade Wings Express Couriers Pvt. Ltd.

Appellants

Vs.

Commissioner of Customs (Adj)
New Delhi

Respondent

Appearance: Ms. Reena Rawat, Advocate for the Appellants
Mr. Mahesh Rastogi, DR for the Respondent

CORAM: Hon'ble Dr. C. Satapathy, Member (Technical)
Hon'ble Mr. D.N.Panda, Member (Judicial)

Date of Hearing/decision : 19.4.2010

Final Stay Order No C/65/10
ORDER NO. C/65/10
 Per Dr. C. Satapathy (for the Bench):
 C/43/10

Heard both sides. We find that the appeal has been dismissed for non-compliance by the lower appellate authority who had asked the appellants to deposit the entire amount of penalty of Rs.2.5 lakh. Learned Advocate appearing for the appellants states that they are not in a position to pre-deposit the entire amount of penalty due to financial difficulty and further, they have a good case on merits. However, without prejudice to the content^{ions} raised in the appeal, she volunteer^s to deposit ^{an} amount of Rs.1,00,000/- (Rupees One lakh only) towards penalty. Accepting the offer, we direct the appellants to deposit Rs.1,00,000/- (Rupees One lakh only) within 4 weeks from today and to report compliance before the lower appellate authority. Subject to compliance of the above directions, the impugned order shall stand set aside and the appeal remanded to the lower appellate authority for fresh decision on merits. In the event of non-compliance with the above directions, the appeal shall stand dismissed.

(Dr. C. Satapathy)
 Technical Member

(D.N.Panda)
 Judicial Member