

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

Appeal No. C/10 /2010 - CU[DB], C/S/67/2010

Date 04/05/2010

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

To :
M/S UNIVERSAL TRADING COMPANY,
KC 48-B, PHASE-1, ASHOK VIHAR, DELHI-52.

M/S UNIVERSAL TRADING COMPANY,

Appellant

Vs
Respondent

C.C. LUCKNOW

STAY ORDER NO.C/50/2010

I am directed to transmit herewith a certified copy of **Final order No. C/77/10 – CU DB DATED 03.05.2010**
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. LUCKNOW, HALL NO. 3,5TH AND 11TH FLOOR,
KENDRIYA BHAWAN, SECTOR -H, ALIGANH, LUCKNOW 226024.

2. Adv. / Consult

MR.PARDEEP KUMAR & TEJ VIR SINGH DUA (ADVOCATES)
KC-48-B, PHASE-I, ASHOK VIHAR DELHI-110052

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 Company Law Institute of India Pvt Ltd., No.2 (Old No. 36), Vaithyaram Street, T. Nagar, Chennai -17

9 M/s. Deeparchie Publications, M-93, Marg. 46, Saket, New Delhi 110017

10 Taxmann Allied Service Pvt Ltd., 59/32, New Rohtak Road, New Delhi - 110005

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

12 LAWCRUX Advisors Pvt Ltd, LAW House, 1-8, Sector - 10, Faridabad 121003 (Harvana)

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Assistant Registrar
(Customs Appeal Branch)

**IN THE CUSTOMS, EXCISE & SERVICE
TAX APPELLATE TRIBUNAL,
WEST BLOCK NO. 2, R.K. PURAM,
NEW DELHI**

COURT – III

Date of Hearing/decision : 30th April, 2010

C/Stay/67/2010 in Customs appeal No. 10 of 2010

M/s. Universal Trading Co.

Appellants

Versus

CCE, Lucknow

Respondent

Appearance:

Shri Tejvir Singh Tomar, Advocate for the appellants;
Shri S.R. Meena, Authorized Representative (DR) for the Revenue

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

Per Dr. C. Satapathy:

Heard both sides.

2. The demand has been confirmed against the appellants on the ground of non-fulfillment of the condition in the LOP which was valid up to 2007. Learned Advocate appearing for the appellants states that the same has been revalidated up to 2014. Learned ^{DR} confirms the fact of extension of the validation. As such the impugned order passed by the lower authority is set aside and the matter is remand back to the original authority for reconsideration in the light of the revalidated LOP.

Final Stay **ORAL ~~STAY~~ ORDER** *C/77/10*
Order No *C/50/10*

3. The appeal is allowed by way of remand. Stay petition stands disposed off.

(DR. C. SATAPATHY)
MEMBER (TECHNICAL)

(D.N. PANDA)
MEMBER (JUDICIAL)

RK