

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

Appeal No. C/440 /2007-444 /2007 - CU[DB], C/321/06, C/607/07

Date 07/07/2010

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

To :
C.C. (PREVENTIVE) AMRITSAR
CUSTOM HOUSE, CENTRAL REVENUE BUILDING,
THE MALL, AMRITSAR 143001.

C.C. (PREVENTIVE) AMRITSAR

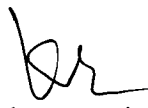
Appellant

Vs

M/S MAX GB LTD.

Respondent

I am directed to transmit herewith a certified copy of **Final order No.C/98-104/10 CU DB DATED 02.07.2010**
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 :  M/S MAX GB LTD.,
1. Respondent BHAI MOHAN SINGH NAGAR,
VILLAGE TOANSA, NAWANSHAR

2. Adv. / Consult. M/S J SAGAR & ASSOCIATES,
SANSTONE CREST, OPP. PARK PLAZA HOTEL,
SUSHANT LOK PH.1, GURGAON - 122009.

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)

13 TaxIndiaOnline.com Pvt Ltd., Unit No.1, 2nd Floor, Vasant Arcade, Nelson Mandela Road, Vasant Kunj, New Delhi - 110070

14 Office Copy

15 Guard file


Assistant Registrar
(Customs Appeal Branch)

 Please address it back.

M/S LUDHIANA STEELS LTD.
FOCAL POINT, LUDHIANA

M/S PATIALA CASTINGS (P) LTD.
SIRHIND GATE, G.T. ROAD,
MANDI GOBINDGARH, PUNJAB.

M/S DEWAN STEEL INDS.,
MOTIA KHAN,
MANDI GOBINDGARH, PUNJAB.

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
WEST BLOCK NO.II, R.K. PURAM, NEW DELHI-110066.
BENCH-DB

For approval and signature:

Hon'ble Dr.Chittaranjan Satapathy,Member(Technical)
Hon'ble Mr.Ashok Jindal, 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

Customs Appeal No.C/607/07

[Arising out of Order-in-Appeal No.87/Cus./Appl/Ldh/07 dated 28.06.2007 passed by the Commissioner (Appeals), Chandigarh].

CC, Amritsar

...Appellant

Vs.

M/s.Max G.B. Ltd.

... Respondent

Present for the Appellant : Shri S.R. Meena, DR
Present for the Respondent : Ms. Smita Singh, Advocate
Ms. Sonia Singh, Advocate

Customs Appeal No.C/321/06

[Arising out of Order-in-Original No.20/Cus./2005 dated 09.06.2005 passed by the Commissioner (Prev.), Amritsar].

CC, Amritsar

...Appellant

Vs.

M/s. G.B. Max Ltd.

... Respondent

Present for the Appellant : Shri S.R. Meena, DR
Present for the Respondent : Ms. Smita Singh, Advocate
Ms. Sonia Singh, Advocate

Customs Appeal No.C/440/07

[Arising out of Order-in-Appeal No.45-49/Cus./Appl/Ldh/07 dated 05.04.2007 passed by the Commissioner (Appeals), Chandigarh].

CC, Amritsar ...Appellant

Vs.

M/s.Patiala Castings (P) Ltd. ... Respondent

Present for the Appellant : Shri S.R. Meena, DR
Present for the Respondent : None

Customs Appeal No.C/441/07

[Arising out of Order-in-Appeal No.45-49/Cus./Appl/Ldh/07 dated 05.04.2007 passed by the Commissioner (Appeals), Chandigarh].

CC, Amritsar ...Appellant

Vs.

M/s.Ludhiana Steels Ltd. ... Respondent

Present for the Appellant : Shri S.R. Meena, DR
Present for the Respondent : None

Customs Appeal No.C/442/07

[Arising out of Order-in-Appeal No.45-49/Cus./Appl/Ldh/07 dated 05.04.2007 passed by the Commissioner (Appeals), Chandigarh].

CC, Amritsar ...Appellant

Vs.

M/s.Patiala Castings (P) Ltd. ... Respondent

Present for the Appellant : Shri S.R. Meena, DR
Present for the Respondent : None

Customs Appeal No.C/443/07

[Arising out of Order-in-Appeal No.45-49/Cus./Appl/Ldh/07 dated 05.04.2007 passed by the Commissioner (Appeals), Chandigarh].

CC, Amritsar ...Appellant

Vs.

M/s.Max GB Ltd ... Respondent

Present for the Appellant : Shri S.R. Meena, DR
 Present for the Respondent : None

Customs Appeal No.C/444/07

[Arising out of Order-in-Appeal No.45-49/Cus./Appl/Ldh/07 dated 05.04.2007 passed by the Commissioner (Appeals), Chandigarh].

CC, Amritsar ...Appellant

Vs.

M/s. Dewan Steel Industries ... Respondent

Present for the Appellant : Shri S.R. Meena, DR
 Present for the Respondent : Ms. Smita Singh, Advocate
 Ms. Sonia Singh, Advocate

Coram: Hon'ble Dr. Chittaranjan Satapathy, Member (Technical)
Hon'ble Mr. Ashok Jindal, Member (Judicial)

Date of Hearing: 1.7.2010

Date of Decision: 1.7.2010

Final **ORDER NO.** C/98 to 104/10 **DATED: 1.7.2010**

PER: Dr. Chittaranjan Satapathy

Heard both sides.

2. The Department is in appeal against the impugned orders on the ground that no fine in lieu of confiscation has been imposed by the lower authorities.

3. The Id. Advocate appearing for the respondents submits ~~that~~ the Tribunal's orders passed in respect of appeals filed by the respondents against the very same impugned orders and we find that the impugned orders have been set aside by the Tribunal. Under these circumstances, when the impugned orders do not survive, ^{are} the appeals filed by the Department ^{are} required to be

dismissed. We order accordingly. All the seven appeals are dismissed.

(Dictated & Pronounced in the Open Court)

(DR.CHITTARANJAN SATAPATHY)
MEMBER (TECHNICAL)

(ASHOK JINDAL)
MEMBER (JUDICIAL)

Anita