

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

Appeal No. C/70 /2007 - CU[DB]

Date 29/09/2010

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

To :
C.C.E. DELHI IV

NEW CGO COMPLEX, NH - IV, FARIDABAD.

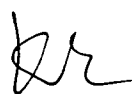
C.C.E. DELHI IV

M/S MAPSA TAPES (P) LTD.

Appellant

Vs
Respondent

I am directed to transmit herewith a certified copy of **Final order No. C/140/ 2010 CU[DB]** dated 24.09.10
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 M/S MAPSA TAPES (P) LTD.,
144-HDIDC INDUSTRIAL ESTATE,
KUNDLI, DISTT. SONEPAT (HARYANA)

2. Adv. / Consult RAWAL ADVOCATES,
249, LAWYER'S CHAMBER,
DELHI HIGH COURT, NEW DELHI.

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 (Haryana)

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

14 Office Copy

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Assistant Registrar
(Customs Appeal Branch)

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI
Court No.IV

C/Appeal No. 70/2007-Cus

(Arising out of order in No.23/DL.IV/06 dated 28.12.2006 passed by the Commissioner of Central Excise, Faridabad)

Date of Hearing:22.9.2010

For approval and signature:

Hon'ble Shri M.V. Ravindran, Member (Judicial)
Hon'ble Shri M. Veeraiyan, Member (Technical)

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1. Whether Press Reporters may be allowed to see Under Rule 27 of the CESTAT (Procedure) Rules, 1982? No
 2. Whether it should be released under Rule 27 of the CESTAT(Procedure) Rules, 1982 for publication in any authoritative report or not?
 3. Whether Their Lordships wish to see the fair copy Of the order? sure
 4. Whether Order is to be circulated to the Departmental Authorities? yes
-

CCE, Delhi-V Faridabad

Appellants

Vs

M/s Mapsa Tapes (P) Ltd

Respondent

Appeared for the Appellant: Shri S.K. Panda, Jt CDR
Appeared for the Respondent: Shri Rajesh Rawal, Advocate

Coram: **Hon'ble Shri M.V. Ravindran, Member (Judicial)**
Hon'ble Shri M. Veeraiyan, Member (Technical)

Final ORDER No. C/140/10

Per M.V. Ravindran:

This appeal is filed by the Revenue against the order in original dated 28.12.2006.

2. The Revenue is aggrieved by the order in original to the extent that adjudicating authority has not imposed interest even after confirming the demands raised on the appellants.

3. At the outset, the learned Counsel appearing for the respondents submits that the respondents were agitated by the very same order in original and had moved in a appeal to the Tribunal in Customs Appeal No. 216/06. It is the submission that the Bench on 26.5.2009 by Final Order No. C/207/09 set aside the demand raised by the very same order. It is the submission that the order in original has already been set side by the Bench.

4. The learned Joint CDR after perusing Final Order No. C/207/09, fairly submits that the order was passed against the very same order in original against which they are before us.

5. Since the order in original which confirmed the demand on the respondents herein is already set aside by Final order No. 207/09, we are of the view that the Revenue appeal does not survive. In view of this, Revenue's appeal is dismissed.

(M.V. RAVINDRAN)
Judicial Member

(M. VEERAIYAN)
Technical Member

MPS*