

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

Appeal No. ST/729 /2009 - CU[DB] & ST/Stay/2831/09

Date 19/03/2010

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

To :
M/S ANURAG SONI (PROP.)

BRITISH SCHOOL OF ENGLISH ROYAL APARTMENT,
BEHIND BUS STAND, JABALPUR.

M/S ANURAG SONI (PROP.)

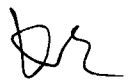
Appellant

Vs
Respondent

C.C.E BHOPAL

Stay Order No ST/42/10

I am directed to transmit herewith a certified copy of **Final order No. ST/08 2010 CU[DB]** dated 15.3.2010
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.E BHOPAL

HOSHANGABAD ROAD, 48, ADMINISTRATIVE AREA, AREA HILLS, BHOPAL (M.P.) 462011

2. Adv. / Consult

MR. ARYA BHATT ADVOCATE (HIGH COURT)

503, SHAHI NAKA GARHA WARD, JABALPUR (M.P.)

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)

IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL,
NEW DELHI, PRINCIPAL BENCH NEW DELHI

Service Tax Stay Application No.2831 of 2009-Customs Branch
in Appeal No.729 of 2009-Customs Branch

[Arising out of Order-in-Appeal No.220/BPL/2009 dated 26.05.2009
passed by the Commissioner of Central Excise (Appeals), Bhopal]

Date of Hearing/ Decision:15.03.2010

For approval and signature:

Hon'ble Dr. Chittaranjan Satapathy, Technical Member

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

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1. Whether Press Reporters may be allowed to see
CESTAT (Procedure) Rules, 1982. YS
 2. Whether it should be released under Rule 27 of the
CESTAT (Procedure) Rules, 1982 for publication
in any authoritative report or not? : YS
 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? : YS
-

M/s. Anurag Soni (Prop.)

...Appellant

Vs.

CCE, Bhopal

....Respondent

Appearance: Shri Anurag Soni appeared for the appellants.
Shri Hemant Bajaj, Advocate, Amicus Curiae.
Shri S.R. Meena, DR appeared for the respondent/Department.

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

Final Order No. *57/8/10* /Dated:15.03.2010
Stay Order No 57/92/10
Per Dr. Chittaranjan Satapathy:

Heard both sides.

2. Shri Hemant Bajaj, Id. Advocate appearing ^{as} Amicus Curiae states
that the appellants have been requesting for copies of the documents

seized from them but the same have not been made available either by the Original Authority or by the lower Appellate Authority. As such, they have not been able to put-up a defence before the authorities below in the absence of required documents.

3. Heard the ld. DR.

4. Considering that the request of the appellants for the documents seized from them have not been acceded to by the authorities below, we waive requirement of pre-deposit, set aside the impugned order and remand the matter to the Original Authority for fresh decision. He shall allow the appellants copies of the documents required by them for their defence and shall provide an opportunity of hearing before passing a fresh order. The appeal is allowed by way of remand.

Order dictated & pronounced in open court on 15.03.2010.

(Dr. Chittaranjan Satapathy)
Technical Member

(D.N. Panda)
Judicial Member

Ckp.