

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

Appeal No. ST/128 /2010 - CU[DB]
ST/S/196/10

Date 03/05/2010

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

To :
M/S ISLAND STONE (INDIA) PVT. LTD.
E-1217, RIICO INDUSTRIAL AREA, BHIWADI. (RAJ.)
M/S ISLAND STONE (INDIA) PVT. LTD.

Appellant

Vs
Respondent

C.C.E. JAIPUR I

I am directed to transmit herewith a certified copy of Final order No. ST/14 2010 CU[DB] dated 26.04.10
passed by the Tribunal under Section 129, (B) of the Customs Act, 1962 & Financial Act 1994 relating to Service Tax
Alongwith Stay order No ST/72/10


Assistant Registrar
(Customs Appeal Branch)

Copy to :

1. Respondent

C.C.E. JAIPUR I

N.C.R.BUILDING, STATUE CIRCLE, "C" SCHEME, JAIPUR 302005.

2. Adv. / Consult

MR.PANKAJ MALIK
CHARTERED ACCOUNTANTS 207-208, SHREE GOPAL
TOWER, KRISHNA MARG, C-SCHEME, JAIPUR-302001

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 Office Copy

14 Guard file


Assistant Registrar
(Customs Appeal Branch)

**CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL,
West Block No. 2, R.K. Puram,
NEW DELHI
COURT NO. III**

ST/STAY/196/2010 IN & ST/APPEAL NO. 128 OF 2010

[Arising out of Order-in-Appeal No. 23/2009 (ST) dated 28.10.2009
passed by the Commissioner (Appeals), Central Excise, Jaipur]

Dated of hearing/decision: 26th April, 2010

For approval and signature:

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

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 would 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. Island Stone (India) Pvt. Ltd.,

Appellant

Vs.

CCE, Jaipur-I

Respondent

Appearance:

Shri Atul Gupta, Advocate for the appellants;
Shri Fateh Singh, Authorised Representative (DR) for the Revenue

Coram:

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

Final
Stay Order No 57/72/10
ORAL ORDER NO. 57/14/10 dated
Per Dr. C. Satapathy:

Heard both sides.

2. In this case the impugned orders were signed by the original authority on 26.10.2007, though the order is dated 30.10.2007. Review order has been passed on 28.10.2009. It is the contention of the learned Advocate appearing for the appellants that the impugned order has been passed in contravention of provision of Section 84(5) of the Finance Act, 1994 which prescribes a period of two years from the date on which the order sought to be revised has been passed. He also cites decision of the Hon'ble Supreme Court in the case of Collector of Central Excise vs. M.M. Rubber Co., reported in 1991 (55) ELT 289 (S.C.) in support of his arguments.

3. Heard learned D.R.

4. In view of the specific provision under Section 84(5) of the Finance Act, 1994, and applying the ratio of decision of the Hon'ble Supreme Court in the case of M.M. Rubber Co. (supra) cited by the learned Advocate, we find that the order in ^{Re}view has been passed after expiry of two years. Hence, the impugned order is set aside and the appeal is allowed. Stay application also stands disposed of.

(DR. C. SATAPATHY)
TECHNICAL MEMBER

(D.N. PANDA)
JUDICIAL MEMBER

RK