

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

Appeal No. ST/333 /2006 - CU[DB]

Date 04/05/2010

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

To :
C.C.E. JAIPUR I
N.C.R.BUILDING, STATUE CIRCLE, "C" SCHEME,
JAIPUR .
302005

C.C.E. JAIPUR I

M/S AUTOLITE (INDIA) LTD

Appellant

Vs
Respondent

I am directed to transmit herewith a certified copy of **Final order No. ST/18** **2010 CU[DB]** dated 29.04.10
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 AUTOLITE (INDIA) LTD

D-469, ROAD NO. 9-A, VKI AREA, JAIPUR (RAJASTHAN)

2. Adv. / Consult

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 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-III

Date of hearing/decision: **29.4.2010**

Service Tax Appeal No. 333 of 2006

[Arising out of order-in-Appeal No. 150(MPM)ST/JPR-I/2006 dated 8.5.2006 passed by the Commissioner (Appeals), Customs & Central Excise, Jaipur]

For approval and signature:

Hon'ble Dr. Chittaranjan Satapathy, Technical Member
Hon'ble Shri 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 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

CCE, Jaipur

Appellant

Vs.

M/s Autolite (India) Ltd.

Respondent

Appearance:

Appeared for the Appellant - Shri Vijai Kumar, DR

Appeared for the Respondent - Shri Rupesh Kr., DR

Coram: Hon'ble Dr. Chittaranjan Satapathy, Technical Member
Hon'ble Shri D.N. Panda, Judicial Member

Per Order No. 57/18/10

Per Dr. Chittaranjan Satapathy :

Heard both sides. Ld. Advocate appearing for the respondent states that the lower appellate authority has decided the matter in

favour of the respondents on merit as well as on time bar. However, the department in their appeal has not challenged the order in regard to the finding on time bar.

2. Heard the Id. DR.

3. In view of the fact that the lower appellate authority has allowed the appeal on both counts ^{on merit} and on the ground of time bar, ^{and the latter} has not been challenged by the department, no useful purpose ^{on merit} could be served by taking of the appeal ^{as} in any case the relief granted to the respondent would have to be maintained on the ground of time-bar. Accordingly, the department's appeal is rejected.

(Dictated & pronounced in open Court)

(DR. CHITTARANJAN SATAPATHY)
TECHNICAL MEMBER

(D.N. PANDA)
JUDICIAL MEMBER

RM