

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

Appeal No. ST/541 /2010 - CU[DB]
ST/S/911/10

Date 05/08/2010

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

To :
M/S ATUL ENGINEERING UDYOG,
NUNHAI, AGRA-282007

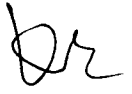
M/S ATUL ENGINEERING UDYOG,

C.C.E. KANPUR

Appellant

Vs
Respondent

I am directed to transmit herewith a certified copy of **Final order No. ST/52/ 2010 CU[DB]** dated 26.07.10
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/147/10


Assistant Registrar
(Customs Appeal Branch)

Copy to :

1. Respondent

C.C.E. KANPUR

117/7, SARVODAYA NAGAR, KANPUR 208005.

2. Adv. / Consult

MR.BIPIN GARG

B-1/1289,A-VASANT KUNJ, 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 (Harvana)

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

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Assistant Registrar
(Customs Appeal Branch)

**IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL
West Block No. 2, R.K. Puram, New Delhi - 110 066.
Principal Bench, New Delhi**

COURT NO. II

DATE OF HEARING : 26/7/10.

**Service Tax Stay Application No. 911 of 2010 in Appeal No.
541 of 2010**

M/s Atul Engineering Udyog

Appellant

Versus

CCE, Kanpur

Respondent

Appearance

Shri Bipin Garg, Advocate - for the appellant.

Shri S.R. Meena, Authorized Representative (DR) - for the
Respondent.

**CORAM: Hon'ble Shri D.N. Panda, Judicial Member
Hon'ble Shri Rakesh Kumar, Technical Member**

Final Order No. 57/52/10 Dated : _____
Stay Order No 57/147/10
ORDER

Per. D.N. Panda :-

Learned counsel points out that learned Commissioner (Appeals) has pre-judged the issue to agree with the learned Adjudicating Authority which is coming out from page 6 of the adjudication order which can be compared with the descriptions made in the discussion and finding of both orders. He brought out resemblance in the language employed by both the authorities. Such a submission is sufficient enough to send back the matter,

expecting the Appellate Authority to decide the matter afresh without a mechanical decision concurring with the learned Adjudicating Authority. When we notice that there is a bias of above nature, we do not consider it proper to keep the matter pending here. Therefore, we dispense the pre-deposit and dispose the appeal sending the matter back to learned Appellate Authority below to pass a reasoned and speaking order depicting the matter in controversy, submissions of the appellant, evidence recorded, reasons of decisions and decision to show that his order not only rendered justice but seemed to have been ^{done}.

2. Thus, both stay application and appeal is disposed.

(Dictated and pronounced in open court)

(D.N. Panda)
Judicial Member

(Rakesh Kumar)
Technical Member

PK