

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

Appeal No. ST/674 /2010-676 /2010,678 /2010 - CU[DB]

Date 01/09/2010

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

To :
C.S.T. DELHI

17-B, I.P. ESTATE, IAEA HOUSE, NEW DELHI.

C.S.T. DELHI

Appellant

M/S FENA (P) LTD

Vs
Respondent

I am directed to transmit herewith a certified copy of **Final order No. ST/60-63/ 2010 CU[DB]** dated 13.08.10 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/171-174/10


Assistant Registrar
(Customs Appeal Branch)

Copy to :

1. Respondent

M/S FENA (P) LTD

A-237, OKHLA INDUSTRIAL AREA, PHASE-I, N DELHI.

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

14 Office Copy

15 Guard file


Assistant Registrar
(Customs Appeal Branch)

C.S.T. DELHI

17-B, I.P. ESTATE, IAEA HOUSE, NEW DELHI.

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
WEST BLOCK NO.II, R.K. PURAM, NEW DELHI-110066.
BENCH-DB

**Service Tax Stay Appn. Nos.ST/S/1199 &
ST/S/1201 to 1203/2010 in
Service Tax Appeal Nos.ST/674 to 676 & 678/2010**

[Arising out of Order-in-Appeal No.70/ST/D-II/2010 dated
24.02.2010 passed by the Asstt. Commissioner , New Delhi].

**Date of Hearing: 13.08.2010
Date of decision: 13.08.2010**

For approval and signature:

**Hon'ble Dr.Chittaranjan 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?	js
2	Whether it should be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	js
3	Whether Their Lordships wish to see the fair copy of the Order?	sum
4	Whether Order is to be circulated to the Departmental authorities?	js

C.S.T. Delhi

...Appellants

Vs.

M/s. Fena (P) Ltd.

... Respondent

Present for the Appellant :Shri Y.S. Tomar, AGM (Taxation)
Present for the Respondent :Shri S. Kumar, DR

Coram:

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

Final ORDER NO. St/60-63/10 DATED:13.08.2010
Stay order No. St/171-174/10

PER: DR.CHITTARANJAN SATAPATHY

Heard both sides. In this case the respondents have
claimed refund of service tax against exports made. The
Original Authority has rejected the claims on the ground that

documentary evidences were not available to co-relate the export with the refund claim. Shri Y.S. Thomar, AGM (Taxation) appearing for the respondent company states that the respondents would be in a position to produce all the necessary documents and satisfy the original authority regarding the genuineness of the relevant claim. We are of the view that the respondents who have exported the impugned goods should be given a second chance. As such, we remand the matter to the Original Authority for giving an opportunity to the respondent to produce all the necessary documents and he shall ^{re-}examine the case and pass fresh order. All the four ^{are} appeals _{are} disposed off by way of remand to the Original Authority. All the stay petitions filed by the Department stands disposed off.

[Dictated and Pronounced in the open Court.]

(DR.CHITTARANJAN SATAPATHY)
TECHNICAL MEMBER

(D.N.PANDA)
JUDICIAL MEMBER

Anita