

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

Appeal No. ST/938 /2010-939 /2010 - CU[DB]
ST/COD/251/10, ST/S/1858-59/10

Date 25/11/2010

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

To :
C.C.E. MEERUT I

EXCISE CHOWK, OPPOSITE CHOUDHARY CHARAN
SINGH UNIVERSITY MANGAL PANDAY NAGAR,
MEERUT - 250005.

C.C.E. MEERUT I

Appellant

Vs
Respondent

M/S ALPS INDUSTRIES LTD.

I am directed to transmit herewith a certified copy of **Final order No. ST/87-88/ 2010 CU[DB]** dated 08.11.10
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/255-56/10 & Misc Order No ST/113/10


Assistant Registrar
(Customs Appeal Branch)

Copy to :

1. Respondent

M/S ALPS INDUSTRIES LTD.

PLOT NO. 1A, SECTOR-10, IIE, HARIDWAR.

2. Adv. / Consult

MR.B.S.RAWAT, ADV

EAST 1/7, REST CAMP, DEHRADUN(U.K.)

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)

M/S ALPS INDUSTRIES LTD.

PLOT NO. 1A, SECTOR-10, IIE, HARIDWAR.

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

**Service Tax COD No. 251/10 &
Service Tax Stay Appn. No.1858-59/10 in
Service Tax Appeal No.ST/938-939/10**

[Arising out of Order in Appeal No.173-174-CE/MRT-1/2009
dated 22.01.2010 passed by the Commissioner (Appeals)
Customs & Central Excise, Meerut-I].

**Date of Hearing: 08 .11.2010
Date of decision: 08 .11.2010**

CCE, Meerut-I

...Appellant

Vs.

M/s. Alps Industries Ltd.

... Respondent

Present for the Appellant :Shri.Sumit Kumar, DR
Present for the Respondent :None

**Coram: Hon'ble Mr.D.N.Panda, Judicial Member
Hon'ble Mr. Rakesh Kumar, Technical Member**

M.O. No. ST/113/10
Final **ORDER NO. ST/87-88/10** **DATED: 08.11.2010**
Stay order No. ST/255-256/10
PER: D.N.PANDA

None present for the respondent. Ld. DR Shri Sumit
Kumar submits that to maintain consistency let ^{there} be the an
order by Tribunal in this case also ~~for~~ hearing the grievance of
the respondent by the First Appellate Authority, since his
power of remand has been curtailed by amendment of law.
We agree with him. We dispose both stay application and
appeal sending the matter back to the Id. Commissioner

(Appeals) who shall issue notice and hear the respondent ^{on an appointed day} _{that} as
shall be considered appropriate by him.

2. In the result, both Stay Application and Appeal are disposed.

[Dictated & Pronounced in the open Court].

(D.N.PANDA)
JUDICIAL MEMBER

(RAKESH KUMAR)
TECHNICAL MEMBER

Anita