

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

Appeal No. ST/1442 – 1443 , 1555 , 1563 / 2010 –SM[BR]

Date 04/02/2011

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

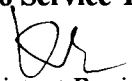
Vs

Respondent

M/S LALL & CO,

I am directed to transmit herewith a certified copy of Final order No. 99 – 102 / 2011 - SM[BR] dated 25.1.2011

passed by the Tribunal under Section 129, (B) of the Customs Act, 1962 & Financial Act 1994 relating to Service Tax


Assistant Registrar

(SM Appeal Branch)

Copy to :

1. Respondent

M/S LALL & CO,

V-46 CHANDNI CHOWK, NEW
DELHI, GPO CENTRAL DELHI,
DELHI.

110006

2. Adv. / Consult

NONE:-----

[2] M/S HINGORANI & CO.

35, NETAJI SUBHASH MARG.
DARYA GANJ, NEW DELHI-2.

[3] M/S SONA MANAGEMENT SERVICE

LTD. UGF-6, INDRAPRKASH, 21,
BARAKHAMBA ROAD, NEW DELHI

[4] M/S SHIVA EASTERN INFORMATION

TECNOLOGIES [P] LTD. 406, ARUNACHAL BUILDING,
19, BARAKHAMBA ROAD, NEW DELHI.

3. C.D.R

4. Bar association, CESTAT, New Delhi

5. Director Publications, Customs, Excise. I.P. Estate, New

6. M/s Centax Publications Pvt Ltd., 1512-B, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony, New Delhi -

7. Company Law Institute of India Pvt Ltd., No.2 (Old No. 36), Vaithyaram Street, T. Nagar, Chennai -17

8. M/s. Deeparchie Publications, M-93, Marg. 46, Saket, New Delhi 110017

9. Taxmann Allied Service Pvt Ltd., 59/32, New Rohtak Road, New Delhi -

10. Easy Service Tax Online Dot Com Pvt.Ltd. 407A, Iscon Mall, Above Star India Bazar, Satellite Road,
Ahmedabad-15

11. LAWCRUX Advisors Pvt Ltd, LAW House, 1-8, Sector - 10, Faridabad 121003 (Harvana)

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

13. Office Copy

14. Guard file


Assistant Registrar

(SM Appeal Branch)

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

COURT No. II

Service Tax appeal No. 1442-43, 1555 & 1563/2010-SM

[Arising out of Order-in-Appeal No. 164/ST/DLH/2010 & 175/ST/DLH/2010 both dated 8.7.2010, 202/ST/DLH/2010 & 200/ST/DLH dated 5.8.2010 and 4.8.2010 respectively all passed by the Commissioner (Appeals), Central Excise, Delhi-I]

Date of hearing/decision: 25th January, 2011

CST, Delhi

Appellant
Reptd. By Shri S.K. Bhaskar, D.R.

Versus

M/s. Lall & Co.,
M/s. Hingorani M & Co.,
M/s. Sona Management Services Ltd.,
M/s. Shiva Eastern Information-
Technologies P. Ltd.,

Respondents
None

Coram: Hon'ble Shri D.N. Panda, Judicial Member

FINAL ORDER NO. 99-102/2011 SM (B5)

Per D.N. Panda:

In all these appeals, Revenue's grievance is that the remand was unwarranted. Perusal of the first appellate order indicates that the adjudication itself suffers from legal infirmity, which call for following principles of natural justice. Agreeing with learned Commissioner that the adjudication order suffers from legal infirmity, the action of

remanding the matter to the adjudicating authority is considered to be proper. Consequently, all the four appeals are dismissed.

(Dictated & pronounced in the Open Court.)

(D.N. PANDA)
JUDICIAL MEMBER