

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

Appeal No. C/560 - 561 /2009 – SM [BR] C / STAY / 2638- 2639 / 2009-SM[BR] Date 30/06/2011

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

To :
SH. NARESH KUMAR, PROPRIETOR OF
M/S S.N.S. ENTERPRISES, A-2, SAROJINI SADAN,
CONGRESS HOUSE, U.P. ROAD, MUMBAI.
SH. NARESH KUMAR, PROPRIETOR OF

Appellant

Vs
Respondent

C.C.(PREVENTIVE)

I am directed to transmit herewith a certified copy of Final order No. 361-362/2011-SM[BR]&S/311-312/2011 dated 24.6.2011

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

C.C.(PREVENTIVE)

NEW CUSTOM HOUSE, NEAR
I.G.I. AIRPORT, NEW DELHI
110037.

2. Adv. / Consult

MR.PIYUSH KUMAR,ADV

B-25,LAJPAT NAGAR-III,N.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. Taxmann Allied Service Pvt Ltd., 59/32, New Rohtak Road, New Delhi -

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

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

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

12. Office Copy

13. Guard file

Assistant Registrar
(SM Appeal Branch)

2. **SH. NARESH KUMAR, PROPRIETOR OF**
M/S N.S ENTERPRISES, 4430, 7/38, ANSARI ROAD, DR. SACHDEV'S LANE,
DARYA GANJ, DELHI.

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
WEST BLOCK NO.II, R.K. PURAM, NEW DELHI-110066.
SINGLE MEMBER BENCH
Court No.III

C/Stay/2638-39/09 in Appeal No.560-561/09

(Arising out of Order-in-Appeal No.CC(A)/PREV/217-221/2009
dated 14.07.2009 passed by the CC(A), New Delhi)
For approval and signature:

Hon'ble Mr.M.Veeraiyan, Member (Technical)

1	Whether Press Reporters may be allowed to see the Order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982?	NO
2	Whether it should be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	NO
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?	NO

Shri Naresh Kumar, Proprietor of
M/s.S.N.S.Enterprises and M/s.N.S.Enterprises.

Appellants

Vs.

CC, New Delhi

Respondent

Present for the Appellant: Ms.Reena Rawat, Advocate
Present for the Respondent: Shri K.P.Singh, SDR

Coram: Hon'ble Mr. M.Veeraiyan, Member (Technical)

Date of Hearing: 24.06.2011
Date of Decision: 24.06.2011

final

ORDER NO. 361-362/2011 SM(Br)
S-311-312/2011 SM(Br)

PER: M.VEERAIYAN

Heard both sides.

2. Shri Naresh Kumar, Proprietor is owning two firms in the name of M/s.S.N.S.Enterprises and M/s.N.S.Enterprises. In respect of both firms, he is undisputedly the proprietor. In respect of imports made

by the proprietary firms, certain violations in relation to non sticking of MRP stickers were held established and penalty of Rs.1 lakh was imposed by the original authority which has been reduced to Rs.50,000/- by the Commissioner (Appeals).

3. I find that the penalty imposed in the names of two importing firms of which Shri Naresh Kumar is proprietor does not exceed Rs.50,000/-. I am of considered opinion that there is no justification to admit these appeals in view of the proviso to Section 129A of the Customs Act, 1962.

4. In view of the above, appeals alongwith stay petitions are dismissed.

(Pronounced in the open court)

(M.VEERAIYAN)
MEMEBR (TECHNICAL)

mk