

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/1242/2010 – SM[BR]IN ST /STAY / 2646/2010-SM[BR]

Date 11/11/2010

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

To :
M/S OSWAL SUNIL & COMPANY,
CHARTERED ACCOUNTANTS, 71, DARYAGANJ NEW
DELHI-110002
M/S OSWAL SUNIL & COMPANY,
C.C.E. DELHI I

Appellant

Vs
Respondent

I am directed to transmit herewith a certified copy of Final order No. 1216/2010-SM[BR]&S/519/2010 dated 25.10.2010 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.E. DELHI I

C.R. BUILDING, I.P. ESTATE, NEW DELHI 110002

2. Adv. / Consult

NONE:-----

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

14 Office Copy

15 Guard file

Assistant Registrar
(SM Appeal Branch)

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

Date of Hearing/Decision:25.10.2010

**Service Tax Stay Application No. 2646/10-SM in
Service Tax Appeal No.1242/10-SM**

[Arising out of Order-in-Appeal No.79/STD/DLH/2010 dated
06.05.2010 passed by the Commissioner (Appeals), Delhi-I].

M/s.Oswal Sunil & Company

...Appellant

Vs.

CCE, Delhi-I

... Respondent

Present for the Appellant :None

Present for the Respondent:Shri.K.P. Singh, SDR

Coram: HON'BLE MR. D.N. PANDA, JUDICIAL MEMBER

Final **ORDER NO. 1216/2010 SM (B2) +**
DATED:25.10.2010
S- 519/2010 SM (B2)

PER: D.N.PANDA

Appellant is not present today. Appeal Memorandum discloses that the documents relied upon by the appellant to claim cenvat credit have been filed in terms of page No.12 to 58 of the appeal memorandum. Ld. Commissioner (Appeals) noticing that the appellant has not filed bills and invoices, held that the claim could not be substantiated. Finding that the small tax payer may suffer for no consideration of documents available as stated above, it would be proper to remit back the matter to the Id. Appellate Authority to re-examine the issue

on the light of evidence stated above to be produced by the appellant for his re-consideration.

2. In view of the above decision, both Stay Application and Appeals are disposed remanding the matter back to the Id. Appellate Authority for disposal in accordance with law.

[Dictated & Pronounced in the open Court].

(D.N.PANDA)
JUDICIAL MEMBER

Anita