

**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/508 /2010 – SM[BR]

Date 22/09/2011

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

To :  
**C.C. NEW DELHI (IMPORT & GENERAL)**  
NEW CUSTOM HOUSE, NEAR I.G.I. AIRPORT, NEW  
DELHI 110037.  
**C.C. NEW DELHI (IMPORT & GENERAL)**

Appellant  
Vs  
Respondent

**M/S S.K. ENTERPRISES,**

I am directed to transmit herewith a certified copy of Final order No. 628 / 2011-SM[BR] dated 13.9.2011  
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 S.K. ENTERPRISES,**  
1, LAXMI INDUSTRIAL ESTATE,  
HANUMAN LANE, S.N. PATH,  
LOWER PAREL (WEST) MUMBAI
2. Adv. / Consult  
NONE:-----
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)

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

**COURT-II**

**Customs appeal No. 508/2010-SM**

Date of hearing/decision: 13<sup>th</sup> September, 2011

CC, New Delhi

Appellant  
Reptd. By Shri Anil Khanna, D.R.

Versus

M/s. S.K. Enterprises

Respondent  
None

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

**FINAL ORDER NO. 628/2011 SM (Br) DATED**

**Per D.N. Panda:**

None present for the respondent. Appellate order discloses that adjudication order has suffered from legal infirmity of denial of natural justice as is apparent from Para 6 of the said order. It may be stated that law is well settled holding that violation of principle of natural justice is *incurable* defect at appellate stage. Therefore, Appellate Authority had properly remitted the order to grant fair opportunity to both sides. Revenue's appeal is, therefore, dismissed confirming appellate order.

(Dictated & pronounced in the Open Court.)

(D.N. PANDA)  
JUDICIAL MEMBER

RK