

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

Appeal No. ST/1404/2010-1408/2010 - CU[DB]
ST/S/2953-57/10

Date **24/08/2011**

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 IMRG GLOBAL ,

I am directed to transmit herewith a certified copy of **Final order No.ST/393-97 2011 CU[DB]** dated 11.08.2011
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/540-44/11


Assistant Registrar
(Customs Appeal Branch)

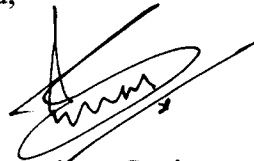
Copy to :

1. Respondent
M/S IMRG GLOBAL ,
N-9, KALKAJI, NEW DELHI-110019

2. Adv. / Consult

3. C.D.R
4. Bar association, CESTAT, New Delhi
5. Director Publications, Customs, Excise, I.P. Estate, New Delhi
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 - 110005
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

C.S.T. DELHI
17-B, I.P. ESTATE, IAEA HOUSE, NEW DELHI.


Assistant Registrar
(Customs Appeal Branch)

**IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL
West Block No. 2, R.K. Puram, New Delhi - 110 066.
COURT NO. II**

Date of Hearing : 29.7.2011

**Service Tax Stay No. 2953-2957 of 2010 & Service Tax
Appeal No.1404-1408 of 2010**

[Arising out of Order-in-Appeal No. 297-299/ST/D-II/2010 dated 12.7.2010 passed by the Commissioner (Appeals), Central Excise, Delhi-I]

Coram:

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

Hon'ble Shri Sahab Singh, Technical Member

1.	Whether Press Reporter may be allowed to see the Order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982?	
2.	Whether it would be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	
3.	Whether their Whether their Lordships wish to see the fair copy of the order?	
4.	Whether order is to be circulated to the Department Authorities?	

CST, Delhi

Appellant

Vs.

M/s IMRG Global

Respondent

Appearance:

Appeared for Appellant : Shri K.K. Jaiswal, SDR

Appeared for Respondent : None

Coram:

Hon'ble Shri D.N. Par:da, Judicial Member

Hon'ble Shri Sahab Singh, Technical Member

Stay order No ST/540-541/11
Final Order No ST/393-397/11 dated 11.8.11

Per D.N. Panda :

None present for the Respondent.

2. Ld. DR submits that Id. Appellate Authority should not have

remanded the matter. It appears ^{shall} when the first Appellate Authority

found that the order in original suffered from various legal infirmities due to failure ^{of} examination of various issues at the original stage, he remanded the matter for re-examination. On examination of the order passed by the first Appellate Authority, we are convinced that Adjudication should be done in accordance with law taking into consideration the instructions issued by Board and law applicable so that there is no frustration to justice. Consequently, dismissing the stay application of Revenue, we dispose the Appeal ^{and} remand the matter to the original authority to carefully examine the issue, granting fair opportunity of hearing to the Respondent keeping in view certain observations made in the first Appellate order. Both stay Applications and Appeals are disposed.

(Dictated & pronounced in open Court)

(D.N. Panda)
Judicial Member

(Sahab Singh)
Technical Member

RM