

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

CUSTOMS APPEAL BRANCH

ST/758 /2010-759 /2010 - CU[DB]

Appeal No. ST/S/1417-18/10, ST/Cross/186-87/10

Date 10/03/2011

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

To :
C.C.E. MEERUT I

EXCISE CHOWK, OPPOSITE CHOUDHARY CHARAN
SINGH UNIVERSITY MANGAL PANDAY NAGAR,
MEERUT - 250005.

C.C.E. MEERUT I

Appellant

Vs
Respondent

M/S. H. M. OVERSEAS

I am directed to transmit herewith a certified copy of **Final order No. ST/84-85 2011 CU[DB]** dated 04.03.11
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/118-19/11


Assistant Registrar

(Customs Appeal Branch)

Copy to :

1. Respondent

M/S. H. M. OVERSEAS
CHILKANA ROAD,

2. Adv. / Consult

MR. AALOK ARORA, ADV

82-MISSION COMPOUND, SAHARANPUR (U.P.)

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. 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 - 110005

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 (Haryana)

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

(Customs Appeal Branch)

M/S. H. M. OVERSEAS
CHILKANA ROAD, SAHARANPUR.

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

Date of Hearing: 28.2.2011
Date of decision: 28.2.2011

Service Tax Appn. No. ST/S/1417-1418/10 in
Service Tax Appeal No.458-459/2010 with
Cross Objection No. 186-187/10

CCE, Meerut

...Appellant

Vs.

M/s.H.M. Overseas

... Respondent

Present for the Appellant :Shri Shri B.L. Soni, SDR
Present for the Respondent:Shri.Alok Arora, Advocate

Coram: Hon'ble Mr.D.N.Panda, Judicial Member
Hon'ble Mr. Rakesh Kumar, Technical Member

Stay order No. ST/118-119/11
Final ORDER NO. ST/24-25/11 DATED: 28.2.2011

PER: D.N.PANDA

Primarily we have noticed that natural justice was violated for which the assessee deserves consideration. When the matter goes to the root and violation of natural justice is *inevitable* at the appellate stage, we are of the firm view that the assessee deserves a hearing before Adjudicating Authority.

2. Once the aforesaid conclusion is reached by us, we dismiss the stay application of Revenue as well as dismiss the

appeal. For such decision, the cross objection is also dismissed.

[Dictated & Pronounced in the open Court].

(D.N.PANDA)
JUDICIAL MEMBER

(RAKESH KUMAR)
TECHNICAL MEMBER

Anita