

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

CUSTOMS APPEAL BRANCH

ST/924 /2010 - CU[DB]
Appeal No. ST/S/1838/11

Date 10/03/2011

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 CROWN IMPEX HOUSE,

I am directed to transmit herewith a certified copy of **Final order No.ST/88/ 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/122/11


Assistant Registrar
(Customs Appeal Branch)

Copy to :

1. Respondent
M/S CROWN IMPEX HOUSE,
K-274 LANE, W-12 B, SAINIK
FARM, NEW DELHI-110062.
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. 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)

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 Stay Appn. No.ST/S/1838/10 in
Service Tax Appeal No.ST/924/10
[Arising out of Order-in-Appeal No.147/ST/D-II/2010 dated
5.4.2010 passed by the Commissioner (Appeals), Central
Excise, Delhi-I].

CST, New Delhi.

...Appellant

Vs.

Crown Impex House

... Respondent

Present for the Appellant : Shri.B.L.Soni, SDR
Present for the Respondent: Shri.Gautam Sehgal, Representative

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

Final **ORDER NO. ST/22/11** **DATED: 28.2.2011**

Stay order No. ST/22/11

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 incurable 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.

[Dictated & Pronounced in the open Court].

(D.N.PANDA)
JUDICIAL MEMBER

(RAKESH KUMAR)
TECHNICAL MEMBER

Anita