

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

Appeal No. ST/1207/2010 - CU[DB], ST/S/2575/10

Date 07/04/2011

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 SUNBEAM ENTERPRISES

I am directed to transmit herewith a certified copy of Final order No.ST/139/ 2011 CU[DB] dated 29.03.11
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/194/10


Assistant Registrar

(Customs Appeal Branch)

Copy to :

1. Respondent

M/S SUNBEAM ENTERPRISES
B-236,CHITTARANJAN PARK
NEW DELHI

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 (Harvana)

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**

Court No. III

**ST/Stay/2575/2010 in &
Service Tax Appeal No.1207/2010**

[Arising out of Order-in-Appeal No. 237/ST/D-II/2010 dated 08.06.2010 passed by the Commissioner of Central Excise & Service Tax, New Delhi].

**Date of Hearing: 25th March, 2011
Dated of decision: 25th March, 2011**

For approval and signature:

Hon'ble Dr. C. Satapathy, Technical Member;
Hon'ble Shri D.N. Panda, Judicial Member

1	Whether Press Reporters may be allowed to see the Order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982?	yes
2	Whether it should be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	yes
3	Whether Their Lordships wish to see the fair copy of the Order?	seen
4	Whether Order is to be circulated to the Departmental authorities?	yes

CST, Delhi

Appellant

Vs.

M/s. Sunbeam Enterprises

Respondents

Appearance:

Present for the Appellant : Shri Sumit Kumar, D.R. for the
Revenue

Present for the Respondent : None

**Coram: Hon'ble Dr. C. Satapathy, Technical Member
Hon'ble Shri D.N. Panda, Judicial Member**

FINAL ORDER NO. ST/139/11 DATED 29.3.11

Stay order No ST/194/11

Per Dr. C. Satapathy:

Respondents are not present despite notice. There is also no adjournment request. Heard ^{the} learned D.R.

2. In this case, we find that the lower appellate authority has observed that the principle of natural justice have not been followed and he has remanded the matter for a^{and} fresh decision_h for consideration of the evidences produced by the respondents in the light of the Circular of the CBEC cited in the impugned order. We find no infirmity in the order passed by the lower appellate authority. Accordingly, we dismiss the stay petition_h as well as ^{the} appeal_h filed by the department.

(Dictated & pronounced in the Open Court.)

(Dr. C. SATAPATHY)
TECHNICAL MEMBER

(D.N. PANDA)
JUDICIAL MEMBER

RK