TELEGRAM : CEGCANAL
Website : www.cestat.gov.in

REGISTERED / AD
Email : delhi@cestat.gov.in

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL

PRINCIPAL BENCH, WEST BLOCK No.2, R.K.PURAM, NEW DELHI - 110066

CUSTOMS APPEAL BRANCH

Appeal No. ST/1224/2010 - CU[DB], ST/S/2599/2011 Date **07/04/2011**

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

To :
M/S RAM LALLO CIVIL CONSTRUCTION
CHILKATAND, P.O. SHAKTINAGAR, SONEBHADRA

M/S RAM LALLO CIVIL CONSTRUCTION Appellant

Vs

C.C.E ALLAHABAD Respondent

I am directed to transmit herewith a certified copy of **Final order No.ST/141/ 2011 CU[DB]** dated 30.03.11 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/199/11

Assistant Registrar
(Customs Appeal Branch)

Copy to :

1. Respondent
C.C.E ALLAHABAD
38,M.G.MARG, CIVIL LINES,
ALLAHABAD

2. Adv. / Consult Mr. Prabhat Kumar, Adv.
B-51 (Basement) Sarvodaya Enclave
(Near Mother International School.
New Delhi -17
3. C.D.R
4. Bar association. CESTAT. New Delhi
5. Director Publications. Customs. Excise. I.P. Estate. New Delhi
6. M/s Centax Publictions 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

Court No. III

ST/Stay/2599/2010 in &
Service Tax Appeal No.1224 of 2010

[Arising out of Order-in-Revision No. [ST-47-A/2009] 14 of 2010 dated 11.3.2010 passed by the Commissioner, Central Excise & Service Tax, Allahabad].

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

M/s. Ram Lallo Civil Construction — Appellants

Vs.

CCE, Allahabad — Respondent

Appearance:
Present for the Appellant : Shri Prabhat Kumar, Advocate
Present for the Respondent : Shri Fateh Singh, D.R.

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

FINAL ORDER NO. ST/141/11 **DATED** 30.3.11

Stay order No. ST/199/11

Dr. C. Satapathy:

Heard both sides.

2. For the reasons stated below, the stay application is allowed and the appeal itself is taken for disposal with the consent of both the sides.

3. Shri Prabhat Kumar, learned Advocate appearing for the appellants states that the appellants had filed an appeal before the lower appellate authority against the order of the original authority and the lower appellate authority has remanded the matter to the original authority. In the meantime, the jurisdictional Commissioner has revised the order of the original authority and has added an amount of Rs. 4,831/-.

4. Since the impugned order in original has been set aside by the appellate authority and the matter has been remanded to the original authority for a fresh consideration, we set aside the order in revision and remand the matter to the original authority in respect of the amount of Rs. 4,831/- also. The original authority shall give adequate opportunity of hearing to the appellants and shall pass a fresh order after taking into account the grounds under which the additional demand was made. Appeal is allowed by way of remand.

(Dictated & pronounced in the Open Court.)

(Dr. C. SATAPATHY)
TECHNICAL MEMBER

(D.N. PANDA)
JUDICIAL MEMBER

RK