

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

Appeal No. ST/1653/2010-1657/2010 - CU[DB]
ST/3518-3522/2010

Date 12/07/2011

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

To :
M/S TATA INTERNATIONAL LTD.,
INDUSTRIAL AREA, AB ROAD, DEWAS.
M/S TATA INTERNATIONAL LTD.,

Appellant

Vs
Respondent

C.C.E. INDORE

I am directed to transmit herewith a certified copy of **Final order No.ST/265-269 2011 CU[DB]** dated 04.07.11
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/375-79/2011


Assistant Registrar

(Customs Appeal Branch)

Copy to :

1. Respondent

C.C.E. INDORE
MANIK BAGH PALACE, POST
BOX NO. 10, INDORE 452001 (M.P.)

2. Adv. / Consult

MR.RAMESH NAIR

LAKSHMI VIHAR, AG- 192,
SCHEME NO. 54, VIJAYNAGAR, INDORE(MP)

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

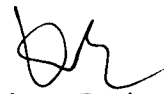
10. LAWCRUX Advisors Pvt Ltd, LAW House.1-8.Sector - 10, Faridabad 121003 (Harvana)

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

14. M/S TATA INTERNATIONAL LTD.,
INDUSTRIAL AREA, AB ROAD, DEWAS.


Assistant Registrar

(Customs Appeal Branch)

**IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL
West Block No. 2, R.K. Puram,
New Delhi – 110 066.
Principal Bench, New Delhi**

**COURT NO. III
ST Stay Nos.3518-3522/10 in**

Service Tax Appeal Nos. 1653-1657 of 2010 (DB)

Tata International Ltd.

Appellant

Versus

CCE, Indore

Respondent

Appearance

Shri Ramesh Narain, Rep. - for the appellant.

Shri Sonal Bajaj, SDR – for the respondent.

CORAM : **Hon'ble Shri S.S.Kang, Vice President**

Hon'ble Shri Mathew John, Member (Technical)

DATE OF HEARING / DECISION : 04/07/2011.

Final Order No. ST/265-269/11 Dated : 4.7.11

Per Mathew John: Stay order No. ST/375-797/11

When these appeals were taken up for hearing, the Counsel for the appellant raised a preliminary objection. In this case, the matter was decided in favour of the appellant by the adjudicating authority but the Commissioner who reviewed the matter in exercise of powers under section 35E(2) decided to file an appeal with the Commissioner(Appeals) and directed his subordinate officer to file ~~the~~ appeal. By the time, the appeal came up for hearing, the Commissioner who decided that an appeal should be filed was the Commissioner(Appeals) to decide the appeal. He decided the case. The objection of the counsel of the appellant is that the appellate authority had already pre-judged the appeal and therefore, Order-In-

Appeal does not comply with principles of natural justice. We have considered the matter and we are in agreement with the objections raised by the counsel. Therefore, we remand the matter for decision by an officer other than the officer who directed to file the appeal. If the officer who directed to file appeal is occupying the chair of the Commissioner(Appeals) who has to hear the appeal, a higher authority may assign this appeal to another officer following standard procedures in this regard.

2. Accordingly the appeals are disposed of by setting aside the impugned order and remitting the matter for denovo consideration by Commissioner(Appeals).

(Order dictated in the open court.)

(S.S.Kang)
Vice President)

(Matnew John)
Member (Technical)

RK-I