

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

Appeal No. ST/1503-06 & 1515/2010 - CU[DB]
ST/S/3170-73 & 3197/10

Date **28/06/2011**

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 SARA INTERNATIONAL

I am directed to transmit herewith a certified copy of **Final order No. ST/244-48 2011 CU[DB]** dated 20.06.11

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/345-49/11


Assistant Registrar

(Customs Appeal Branch)

Copy to :

1. Respondent

M/S SARA INTERNATIONAL

A-31, HAUZ KHAS,
NEW DELHI-110017

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. 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 Jai Shree Exports

70, Kailash Hills
New Delhi - 65



Assistant Registrar

(Customs Appeal Branch)

**CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL,
West Block No. 2, R.K. Puram,
NEW DELHI**

COURT No. II

**ST Appeal No. ST/S/3170-73 of 2010 and
No.ST/1503-06/10**

**ST Appeal No. ST/S/3197 of 2010 and
No.ST/1515/10**

Date of hearing/decision: 30th May, 2011

CST, Delhi

Appellant

Versus

Sara International &
Jaishree Export

Respondent

Coram: Hon'ble Shri D.N. Panda, Judicial Member;
Hon'ble Shri Sahab Singh, Technical Member

Present for the Appellant – Shri Vaibhav Jain, Advocate and Shri
S.P.Mishra, Advocate

Present for Respondent – Shri R.K.Verma, DR and Shri B.L.Soni,
DR.

Stay order No. 27/345-349/11
Final **ORDER NO. ST/244-248/11 DATED**

Per D.N. Panda:

We noticed that first Appellant Authority felt that proper examination can be done at the grass root to do justice to both the sides. When he has mentioned that there was denial of natural justice in para 5 of the order, such an incurable defect cannot be cured at this stage. Therefore, we direct that matter should go back to the adjudicating

authority to carry out the order of first Appellant Authority.
We also notice that the respondent is not in Appeal before us
today nor also when the matter came up. Consequently,
Revenue appeal is dismissed.

(Dictated & pronounced in the Open Court.)

(D.N. PANDA)
JUDICIAL MEMBER

(SAHAB SINGH)
TECHNICAL MEMBER

RK-I