

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

Appel No. C/71 /2011 - CU[DB], C/M/77/11, C/S/409/11

Date 15/03/2011

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

To :
M/S. SHRI. BALAJI LOGISTICS
S-35/5, DLF PHASE-III, GURGAON,
HARYANA 122002
M/S. SHRI. BALAJI LOGISTICS

Appellant

Vs
Respondent

C.C.E. GHAZIABAD S.O.NO.C/82/11 WITH M.O.NO.C/46/11

I am directed to transmit herewith a certified copy of **Final order No. C/114/ 2011 CU[DB]** dated 07.03.2011
passed by the Tribunal under **Section 129, (B) of the Customs Act, 1962 & Financial Act 1994 relating to Service Tax**


Assistant Registrar
(Customs Appeal Branch)

Copy to :

1. Respondent
C.C.E. GHAZIABAD
C.G. O. COMPLEX-II, KAMLA
NEHRU NAGAR, GHAZIABAD
201302
2. Adv. / Consult MR. PRADEEP JAIN,
370-371, SAHI HOSPITAL ROAD,
JUNG PURA (BHO GAL), NEW DELHI.
3. C.D.R
4. Bar association. CESTAT. New Delhi
5. Director Publications. Customs, Excise. I.P. Estate, New
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 -
10. Easy Service Tax Online Dot Com Pvt.Ltd.407A, Iscon Mall, Above Star India Bazar, Satellite Road,
Ahmedabad-15
11. LAW CRUX 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.2, R. K. Puram, New Delhi.
Court No. 1

Date of hearing/decision: 07.03.2011

For approval and signature:

Hon'ble Shri S. S. Kang, Vice President
Hon'ble Sh. M. Veeraiyan, Member (Technical)

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

**Custom Misc. Application No. 77 of 2011, Customs Stay No. 409 of 2011
in Customs Appeal No. 71 of 2011**

[Arising out of order C. No. VIII(30)164/Shri Balaji/CHA/GZB/0712948 dated 7.12.2010 passed by the Commissioner of Customs, Central Excise and Service Tax, Ghaziabad]

M/s Shri Balaji Logistics

Appellants

Vs.

CCE, Ghaziabad

Respondent

Appearance:

Rep. by Sh. Pradeep Jain, Advocate for the appellant.
Rep. by Sh. Sonal Bajaj, DR for the respondent.

**Coram: Hon'ble Sh. S. S. Kang, Vice President
Hon'ble Sh. M. Veeraiyan, Member (Technical)**

Final ORAL ORDER NO. C/114/4
S.O. No. C/82/11
M.O. No. C/46/11

Per: Shri S.S. Kang:

Heard both sides.

2. This miscellaneous application has been filed by the applicant for early hearing of the appeal and also filed an application for stay of the impugned order.

3. The present appeal is filed by the appellant against the order passed by the Commissioner of Customs under Regulation 21 of Custom House Agent Licensing Regulation, 2004.

4. We find that the Commissioner of Customs passed a prohibition order against the appellant under Regulation 21 of the Regulation 2004. As per the provision of regulation 22 (8) of the Regulation, the Tribunal has jurisdiction to entertain the appeal only against any decision or order passed under Regulation 20 or sub-regulation 7 of Regulation 22 of the Regulations. In view of the provisions of Regulation 22(8) of Regulation, the Tribunal has no jurisdiction to entertain appeal against the order passed under Regulation 21. In view of the above provision of regulation 22(8) of the Regulation we hold that the present appeal is not maintainable. Hence, the appeal is dismissed. Miscellaneous application and stay petition are also ~~disposed of~~ ^{dismissed} accordingly.

(S. S. Kang)
Vice President

(M. Veeraiyan)
Member (Technical)

Pant