

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

Appeal No. C/457 /2008 - CU[DB]

Date 21/11/2008

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

To :
M/S SANGAM SOAP FACTORY,
OPPOSITE COLD STORAGE,VILLAGE.
KAKKARWAL,DHURI, DISTT. SANGRUR (PUNJAB)
M/S SANGAM SOAP FACTORY,

C.C.E. LUDHIANA

Appellant

Vs
Respondent

I am directed to transmit herewith a certified copy of Final order No.C/610/08

CU[DB] dated 14.11.08

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. LUDHIANA

CENTRAL EXCISE HOUSE, 'F' BLOCK, RISHI NAGAR, LUDHIANA 141001 (PUNJAB)

2. Adv. / Consult Jjitender Mohan, H.No.4A, Street No,2, Ghuman Nagar.
Sirhind Rd., Patiala

3 S.D.R

4 J.C.D.R.

5 Bar association, CESTAT, New Delhi

6 M/s. Deeparchi Publications, M-93, Marg. 46, Saket, New Delhi 110017

7 M/s Centax Publications (P) Ltd., 1512-B, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony, New - 3

8 Excise & Customs cases, B-37, Sector -I, NOIDA - 201301 Gautam Budh Nagar. (U.P.)

9 Raghuraman's 44-B, Regal Flat,Shipra Suncity, Indrapuram - 201010,Ghaziabad. DT. U.P.

10 Nidheshak publications, I.P.Estate, new Delhi

11 Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh, New Delhi - 110026

12 Commercial Laws of India Pvt Ltd Post Bag No. 1033, No.70(Old No. 88), Thvagarava Road, T. Nagar,Chennai

13 Taxindiaonline.com Pvt.Ltd. B-XI/8183,Vasant Kuni, New Delhi - 110070

14 Easy Service Tax Online Dot Com Pvt.Ltd.407A.Iscon Mall.Above Star India Bazar.Satellite Road.Ahmedabad-15

15 Office Copy

16 Guard file

Assistant Registrar
(Customs Appeal Branch)

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
West Block No.2, R. K. Puram, New Delhi

COURT-II

Date of hearing/decision: 14.11.2008

**Customs Misc. Application No. 680 of 2008
in Customs Appeal No. 457 of 2008**

[Arising out of order No. 01/Ldh/08 dated 29.02.2008 dated 29.2.2008
passed by the Commissioner of Central Excise, Ludhiana]

M/s Sangam Soap Factory

Appellant
[None]

Vs.

○ CCE, Ludhiana Respondent
[Rep. by Sh. Archana Pandey, Jt. CDR for the respondent]

Coram: Hon'ble Mr. D.N. Panda, Judicial Member
Hon'ble Mr. Rakesh Kumar, Technical Member

Final Order No. C/610/08

Per D.N. Panda.

○ The appellant by a letter dated 11.11.2008 has stated that a writ petition is likely to be filed before the Hon'ble High Court of Punjab & Haryana on 16.11.2008 against the stay order dated 15.7.2008 passed by the Tribunal. It appears that the appellant is not conscious of its right to remedy which has already arisen as early as 15.7.2008. In view of such a position and noting ^{that} there was non-compliance, we have no other go than to dismiss the appeal.

2. Learned DR appearing for the Revenue confirms that there was no compliance.

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3. On earlier date of hearing on 24.9.2008, the appellant requested *through* its Consultant Shri Jatinder Mohan to inform the Tribunal that it shall seek remedy against stay order. He accordingly, submitted to the Tribunal that the appellant would challenge the stay order before the Hon'ble High Court. But we find that even though two months have already expired the appellants are unable to produce any order of higher Court interfering to the aforesaid stay order. Therefore, we dismiss appeal of the appellant.

4. It may be stated that Tribunal shall carry out direction of the Hon'ble High Court, if any, that may be *produced* ~~produced~~ with regard to stay order as aforesaid.

(Dictated and pronounced in the open Court)

[D.N. Panda]
Judicial Member

[Rakesh Kumar]
Technical Member

[Pant]