

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

Appeal No. C/649-650 /2010 - CU[DB], C/S/3764-3765/2010

Date **05/04/2011**

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

To :
M/S RAJIV CHHIBBER
881-A, WARD NO 6, MEHRAULI, NEW DELHI.

M/S RAJIV CHHIBBER

Appellant

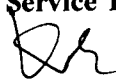
Vs

Respondent

C.C. NEW DELHI (IMPORT & GENERAL) STAY ORDER NO.C/146-147/2011

I am directed to transmit herewith a certified copy of **Final order No.C/143-144/2011 CU[DB]** dated 24.03.2011

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. NEW DELHI (IMPORT & GENERAL)
NEW CUSTOM HOUSE, NEAR I.G.I.
AIRPORT, NEW DELHI 110037.

2. Adv. / Consult

MR.ANUP KUMAR,ADV
CHAM 215, M.C.SETALVAD BLOCK,
BHAGWAN DASS ROAD, SUPREME COURT,
NEW DELHI.

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. 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 (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
NEW DELHI

COURT NO. II

**Custom Stay No. 3764-3765 of 2010 and Custom Appeal No.
649-650 of 2010**

(Arising out of Order-in-Appeal No. 24/VKG/POLICY/2010 dated
16.11.2010 passed by the Commissioner of Customs, New Delhi)

M/s Rajiv Chhibber

Appellant

Vs.

CC, New Delhi

Respondent

Appearance

Appeared for Appellant : Shri Rajesh Chhibber, Advocate

Appeared for Respondent : Shri Fateh Singh, DR

Date of Hearing: 4.3.2011

CORAM: HON'BLE MR. D.N. PANDA, JUDICIAL MEMBER
HON'BLE MR. MATHEW JOHN, TECHNICAL MEMBER

Stay order No. C/146-147/11
Final Order No. C/143-144/11 dated 24.3.11

Per D.N. Panda :

Ld. Counsel Shri Rajesh Chhibber submits that the appellant was dealt with without following due process of law violating principles of natural justice. Defence could not be placed before the authority below for which the impugned order is the outcome. The

Appellant shall be prepared to appear before the Id. Authority for fair opportunity of hearing if an opportunity is granted remanding the matter, ~~T~~here may not arise any grievance. We are unable to find from the order whether there was any exigency to deny the natural justice. In the past, following the judgment of Hon'ble High Court of Delhi in the case of **International Cargo Services Vs. Union of India** reported in 2006 (193) ELT 546 (Del.), appellants have been granted post decisional hearing opportunity. Therefore following judicial discipline, we direct this appellant also to appear before the authority who had passed the order on 9th March 2010 and make application for fixing the date of hearing before him. Once application is made, the authority shall provide the basis of charges against the appellant for the rebuttal. Considering the pleadings and defence of the appellant, appropriate orders shall be passed by that Authority.

2. Passing aforesaid order, we do not restrict the power of the authorities to pass order as shall be necessary in the eyes of law. Since the grievance of the appellant is that there is deprivation from engagement in gainful employment as CHA, it is necessary for the appellant to cooperate for the adjudication of the matter without seeking any adjournment. We expect that entire proceedings shall be completed by the Authority passing final order within one month of making up of the application by the appellant as aforesaid.

3. In view of the aforesaid direction, the stay application and appeals are disposed of in the above terms.

(Dictated & pronounced in open Court)

(D.N. PANDA)
JUDICIAL MEMBER

(MATHEW JOHN)
TECHNICAL MEMBER

RM