

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

Appeal No. C/661 /2009 - CU[DB]

Date 13/05/2011

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

To :
C.C.E. KANPUR, 117/7, SARVODAYA NAGAR,
KANPUR 208005.

C.C.E. KANPUR

Appellant

Vs
Respondent

M/S SEEMA EXPORTS,

I am directed to transmit herewith a certified copy of **Final order No.C/153/ 2011 CU[DB]** dated 11.05.2011
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

M/S SEEMA EXPORTS,
104/90-A(16), WAJIDPUR, JAJMAU,
KANPUR.

2. Adv. / Consult MR. AMIT AWASTHI, ADV.
113/145, SWAROOP NAGAR,
KANPUR-208 002.

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


Assistant Registrar

(Customs Appeal Branch)

IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE
TRIBUNAL, NEW DELHI, PRINCIPAL BENCH NEW DELHI

Date of Hearing: 11.05.11

Date of decision: 11.05.11

Customs Appeal No.661 of 2009-Customs

[Arising out of Order-in-Appeal No.213/CUS/APP/KNP/2009 dated 21.08.2009 passed by the Commissioner of Customs, Central Excise & Service Tax, Kanpur].

CCE, Kanpur

Appellant

Vs.

M/s Seema Exports

Respondent

For approval and signature:

Hon'ble Shri M.V. Ravindran, Member (Judicial)

Hon'ble Shri M. Veeraiyan, Member (Technical)

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

Appearance: Rep. by Shri Sonal Bajaj, SDR for the appellants.

Rep. by Shri Amit Awasthi, Advocate for the respondent.

CORAM: **Hon'ble Shri M.V. Ravindran, Member (Judicial)**
Hon'ble Shri M. Veeraiyan, Member (Technical)

Final Order No. C. 153/11.../Dated: 11.05.2011

Per M. Veeraiyan:

Heard both sides.

2. The present appeal by the Department is against the order of the Commissioner (Appeals) No.213/CUS/APP/KNP/2009 dated 21.08.2009 by which the order of the Original Authority dated 28.02.2009 insofar as the same related to dropping of part of the demand by the Original Authority was upheld by the Commissioner (Appeals) on the appeal by the department.
3. The Original Authority by the same Order-in-Original dated 28.02.2009, in respect of the some consignments of leather confirmed the demand of export duty treating the same as finished leather based on test results of samples drawn from the consignment. The Commissioner (Appeals), on appeal by the party, vide his previous order dated 25.03.2009, has set aside the demand even in respect of the said consignments for which sample was drawn. The order of the Commissioner (Appeals) stands upheld by the Tribunal vide Final Order No.291/2010 -SM dated 4.3.2010.
4. The present case relates to consignments in respect of which no samples were drawn. Since the issue arise out of the same Order-in-Original and in the present case, the case of the party is stronger than the

case in the previous appeal, we do not find any reason to interfere with the order of the Commissioner (Appeals).

5. The appeal is rejected.

(M. V. ~~Ravindran~~)
Member (Judicial)

(M.Veeraiyan)
Member (Technical)

Ckp.