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CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL

PRINCIPAL BENCH, WEST BLOCK No.2, R.K.PURAM, NEW DELHI - 110066

CUSTOMS APPEAL BRANCH

Appeal No. C/230, 231, 232, 233 & 234 /2007 - CU[DB] Date **17/01/2011**

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

To :
M/S POLYGLASS ACRYLIC MFG. CO. PVT. LTD.
89-90, INDUSTRIAL AREA, PHASE-I,
PANCHKULA HARYANA.

M/S POLYGLASS ACRYLIC MFG. CO. PVT. LTD. Appellant

Vs

C.C.E. DELHI IV Respondent

I am directed to transmit herewith a certified copy of **Final order C/10-14/ 2011 CU[DB]** dated 12.01.2011 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. DELHI IV
NEW CGO COMPLEX, NH-IV,
FARIDABAD, HARYANA 121001.
2. Adv. / Consult **MR.PREM RANJAN KUMAR**
LGF 6/33,VIKRAM VIHAR,
LAJPAT NAGAR PART-IV,
N DELHI-24
3. C.D.R
4. Bar association, CESTAT, New Delhi
5. Director Publications, Customs, Excise. I.P. Estate, New
6. M/s Centax Publictions 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. LAWCRUX Advisors Pvt Ltd, LAW House,1-8,Sector - 10, Faridabad 121003 (Haryana)
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)

15. M/S Y.S. ENTERPRISES,
SHOP 322, WZ-19A, SARATI COMPLEX,
JAWALAHERI MARKET, PASCHIM VIHAR,
NEW DELHI-110063

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL,

West Block No.2, R.K.Puram, New Delhi

COURT-IV

Date of hearing/decision: 11.1.2011

Customs Appeals Nos.230, 231, 232, 233 and 234 of 2007

Arising out of the order in appeal No.13/Cus/Appl/DLH-IV/2007 dated 14.3.2007; 5 to 9/Cus/Appl/DLH-IV/2007 dated 9.2.2007; 4/Cus/Appl/DLH-IV/2007 dated 9.2.2007; 15/Cus/Appl/DLH-IV/2007 dated 14.3.2007 and 12/Cus/Appl/DLH-IV/2007 dated 14.3.2007 passed by the Commissioner of Central Excise (Appeals), Delhi I, New CGO Complex, NH-IV, Faridabad.

For Approval and Signature:

Hon'ble Mrs. Archana Wadhwa, Judicial Member
Hon'ble Mr. M. Veeraiyan, Technical Member

1	Whether Press Reporter may be allowed to see the Order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982?	No
2	Whether it should be released under Rule 27 of CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	No
3	Whether their Lordships wish to see the fair copy of the Order?	Seen
4	Whether Order is to be circulated to the Departmental authorities?	Yes

M/s Polyglass Acrylic Mfg. Co. Pvt. Ltd. .. Appellants
M/s Y.S. Enterprises

Vs.

C.C.E., New Delhi .... Respondent

Appearance:

Shri Prem Ranjan, Advocate for the appellants
Shri K.K. Jaiswal, Authorized Departmental Representative (DR) for the Revenue

Coram: Hon'ble Mrs. Archana Wadhwa, Judicial Member
Hon'ble Mr. M. Veeraiyan, Technical Member

Final Oral Order No. C/10-14/11

Per Archana Wadhwa:

All the five appeals are being disposed of by this common order as the issue involved is identical.

2. The Commissioner (Appeals) has upheld the enhancement of the value of the imported goods done by the assessing officer on the bill of entry. The grievance of the appellants is that such enhancement of the value was not accepted by them and the appeal was filed ~~their~~ against which stands rejected by the Commissioner by relying upon the various contemporaneous imports.

3. Learned Advocate appearing for the appellants submits that such relied upon contemporaneous imports were never supplied or disclosed to the appellants and as such, reliance on the same by the authorities below for the first time in his impugned orders is neither justified nor is in accordance with law. He further submits that even the original authority did not pass a reasoned speaking order.

4. After hearing the learned DR and after going through the impugned order and keeping in view the pleas raised by the learned Advocate, we set aside the impugned orders and remand the matters to the original adjudicating authority for passing a reasoned speaking order. Needless to say that the materials proposed to be relied upon by the Department would be disclosed to the appellants well in advance, ~~and~~ who would be within their rights to put their defence on record. Principles of natural justice would be observed by the adjudicating authority.

5. In view of the above, all the appeals are allowed by way of remand.

(Archana Wadhwa)
Judicial Member

(M. Veeraiyan)
Technical Member

scd/