

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

Appeal No. C/263 /2007 - CU[DB],

Date 17/01/2011

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

To :
C.C.E. DELHI III

UDYOG MINAR, UDYOG VIHAR, VANIJYA NIKUNJ,
PHASE V, GURGAON - 122016 (HARYANA)
C.C.E. DELHI III

Appellant
Vs
Respondent

M/S Y.S. ENTERPRISES

I am directed to transmit herewith a certified copy of **Final order** C/24/ 2011 CU[DB] dated 28.12.2010
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 Y.S. ENTERPRISES
SHOP NO.22, WZ-19A, SARATI COMPLEX,
JAWALAHERI MARKET, PASCHIM VIHAR,
NEW DELHI.
2. Adv. / Consult MR.PREM RANJAN KUMAR,ADV
LGF 6/33,VIKRAM VIHAR,
LAJPAT NAGAR PART-IV,
NEW 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 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. 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 Appeal No. 263 of 2007-Cus.

(Arising out of Order-in-Appeal No. 177-193/SSS/GGN/07 dated 29.3.2007 passed by the Commissioner (Appeals), Central Excise, Delhi-III, Gurgaon)

CCE, Delhi-III

Appellant

Vs.

M/s Y.S. Enterprises

Respondent

Appearance

Appeared for Appellant : Shri K.K. Jaiswal, DR

Appeared for Respondent: Shri Prem Ranjan, Advocate

Date of Hearing: 28.12.2010

CORAM: HON'BLE MR. D.N. PANDA, JUDICIAL MEMBER
HON'BLE MR. RAKESH KUMAR, TECHNICAL MEMBER

Final Order No. C/24/11.....dated 28.12.10

Per D.N. Panda :

Revenue has come in Appeal being aggrieved by the order passed by the Id. Commissioner (Appeals) granting relief to the respondent. He has given reason in para-5 & 6 of the order

followed by his conclusion that in absence of evidence there arose some discrepancy in the transaction value. Nothing comes out from Revenue today to challenge the finding by the Id. Commissioner (Appeals). Finding no legal infirmity in his order, Revenue's appeal is dismissed.

(Dictated & pronounced in open Court)

(D.N. PANDA)
JUDICIAL MEMBER

(RAKESH KUMAR)
TECHNICAL MEMBER

RM