

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

Appeal No. C/198 /2010-199 /2010 - CU[DB]

Date **19/01/2011**

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

To :
M/S. ABCHAL IMPEX
B-1/594, JANAKPURI, DELHI
110058

M/S. ABCHAL IMPEX

Appellant

Vs
Respondent

C.C. (ICD) NEW DELHI

I am directed to transmit herewith a certified copy of **Final order** C/36-37/ 2011 CU[DB] dated 19.01.2011
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. (ICD) NEW DELHI
ICD, TUGHLAKABAD, NEW
DELHI 110020.

2. Adv. / Consult

MR. R.K. SHARMA, 157, 1ST FLOOR,
DDA OFFICE COMPOUND,
CM JHANDEWALAN EXTN.,
NEW DELHI - 110 055.

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 (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)

SH. CHARANJEET SINGH SARNA (PROPRIETOR)
M/S. ABCHAL IMPEX, B-1/594,
JANAKPURI, DELHI

**CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL,**
WEST BLOCK NO.II, R.K. PURAM,
NEW DELHI-110066

COURT NO. IV

Customs appeal No. 198-199 of 2010

[Arising out of Order-in-Original No. 84/09 dated 31.12.2009
passed by the Commissioner of Customs, ICD, Tughlakabad, New
Delhi]

Date of Hearing: 14th January, 2011

For approval and signature:

Hon'ble Smt. Archana Wadhwa, Member (Judicial);
Hon'ble Shri M. Veeraiyan, Member (Technical)

1	Whether Press Reporters 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 the 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?	See
4	Whether Order is to be circulated to the Departmental authorities?	Yes

- 1) M/s. Abchal Impex,
- 2) Shri Charanjeet Singh, Sarna,
Proprietor

Appellants

Vs.

C.C., New Delhi

Respondent

Present for the Appellant : None
Present for the Respondent : Shri Sonal Bajaj, SDR

**Coram: Hon'ble Smt. Archana Wadhwa, Member (Judicial);
Hon'ble Shri M. Veeraiyan, Member (Technical)**

FINAL ORDER NO. C/36-37/11

PER ARCHANA WADHWA:

Vide stay order No. C/87-88/10 dated 21st July, 2010 M/s. Abchal Impex were directed to pre-deposit an amount of Rs. 30 lakhs on or before 29th October, 2010. It was also made clear in the stay order that failure to deposit the amount as ordered shall render both appeals liable to be dismissed.

2. On matter being called today for ascertaining compliance with the above stay order neither anybody appeared on behalf of the appellant nor there is any compliance report on record. Accordingly, we dismiss both the appeals for non-compliance with the provision of Section 129E of the Customs Act, read with stay order.

(Dictated & pronounced in the Open Court.)

(ARCHANA WADHWA)
MEMBER (JUDICIAL)

(M. VEERAIYAN)
MEMBER (TECHNICAL)

RK