

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

Date **24/02/2011**

Appeal No. C/34 /2007 - CU[DB]

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

To :
M/S UNIQUE INTERNATIONAL
1839, RADIO MARKET, NEHRU BAZAR, JAIPUR.
M/S UNIQUE INTERNATIONAL

Appellant
Vs
Respondent

C.C. JAIPUR

2011 CU[DB] dated 17.02.11

I am directed to transmit herewith a certified copy of **Final order** C/90/
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. JAIPUR

N.C.R. B., STATUE CIRCLE,
'C' SCHEME, JAIPUR

302005

2. Adv. / Consult

MR. PANKAJ MALIK

CHARTERED ACCOUNTANTS 207-208,
SHREE GOPAL TOWER, KRISHNA MARG,
C-SCHEME, JAIPUR-302001

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 -

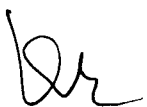
10. Easy Service Tax Online Dot Com Pvt.Ltd.407A, Iscon Mall, Above Star India Bazar, Satellite Road,
Ahmedabad-15

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)

**IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL**
West Block No. 2, R.K. Puram, New Delhi - 110 066.

COURT NO. IV

Date of Hearing : 17.2.2011

Custom Appeal No. 34 of 2008

[Arising out of the Order-in-Appeal No. 21 & 22(GRM)Cus/JPR-I/2006 dated 31.7.2006 passed by The Commissioner (Appeals), Customs, Jaipur]

For Approval and signature :

Hon'ble Mr. Ashok Jindal, Member (Judicial)
Hon'ble Mr. Mathew John, 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?
2. Whether it would be released under Rule 27 of :
the CESTAT (Procedure) Rules, 1982 for
publication in any authoritative report or not?
3. Whether their Lordships wish to see the fair :
copy of the order?
4. Whether order is to be circulated to the :
Department Authorities?

M/s Unique International

Appellant

Vs.

CCE, Jaipur

Respondent

Appearance :

Appeared for Appellant : Shri Mayank Garg, Advocate
Appeared for Respondent : Shri Amrish Jain, DR

Coram:

Hon'ble Mr. Ashok Jindal, Member (Judicial)
Hon'ble Mr. Mathew John, Member (Technical)

Final Order No. C/90/11 dated 17.2.11

Per Ashok Jindal:

The Id. Advocate for the Appellant submits that the impugned order was passed against two consignments and two different orders having a common issue. The Appellant filed appeal against

both the orders impugned, Order in Appeal No. 21 & 22 (GRM)/Cus./JPR-I/2006 dated 31st July, 2006, which were passed by the lower Appellate Authority in Order-in-Original No. 06/2006. He further submitted that in Order-in-Original No. 05/2006 against which they preferred an appeal before the Commissioner (Appeals) who disposed of that appeal by a common Order-in-Appeal no. 21 & 22/2006 and same was challenged before this Tribunal which was remanded back vide order No. C/251/2009 dated 2.7.09 by this Tribunal to the Commissioner (Appeals) decided on 14.5.09.

2. Considered the submissions made by the Id. Advocate, we find that in Order-in-Original No. 5/2006 and order in original impugned before us, the Commissioner (Appeals) has disposed of both the order in original by a common order which is impugned before us. ~~have already~~ *The former matter has been already* decided by this Tribunal by remanding the matter for fresh disposal to the Commissioner (Appeals) by order No. C/251/2009 dated 2.7.2009. Following the same ratio, this matter is also remanded back to the Commissioner (Appeals) to decide the matter as per the direction of this Tribunal vide Order No. C/251/2009 dated 2.7.2009. The appeal is disposed of by way of remand.

(Dictated & pronounced in open Court)

(Ashok Jindal)
Member (Judicial)

(~~Mr~~ Mathew John)
Member (Technical)

RM