

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

Date 27/06/2011

Appeal No. C/383 /2007-384 /2007 - CU[DB]

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

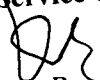
To :
M/S AZTEC SHIVA HANDICRAFTS & ARTS PVT. LTD.
589-593, BORANADA IND. AREA,
JODHPUR, RAJASTHAN

M/S AZTEC SHIVA HANDICRAFTS & ARTS PVT. LTD.

Appellant
Vs
Respondent

C.C.(JODHPUR)

I am directed to transmit herewith a certified copy of Final order No.C/263-264/ 2011 CU[DB] dated 23.06.2011
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.(JODHPUR)

HQ AT NEW CENTRAL REVENUE
BUILDING, STATUE CIRCLE, 'C'
SCHEME, JAIPUR 302005.

2. Adv. / Consult

MR.OM P.AGARWAL & CO.

56, SECTION 7, N.P.H ROAD,
JODHPUR(RAJ)

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: 22.06.2011

Date of decision: 22.06.2011

Customs Appeals Nos. 383-384 of 2007-Customs

[Arising out of common Orders-in-Appeals Nos. 153-154/HKS/CUS/JPR-II/2007 dated 13.03.2007 of the Commissioner of Customs & Central Excise (Appeals-II), Jaipur (Rajasthan)].

M/s. Aztec Shiva Handicrafts & Arts (P) Ltd.

Appellant

Vs.

CC, Jodhpur

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.

2. Whether it should 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 Departmental
authorities?

Appearance: Rep. by Shri O.P. Agarwal, Chartered Accountant for the
appellants.

Rep. by Shri B.L. Soni, SDR for the respondent.

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

Final Order No. C/263-264/11 Dated: 22.06.2011

Per M.V. Ravindran:

There appeals are directed against the Orders-in-Appeals No.153-154/HKS/CUS/JPR-II/2007 dated 13.03.2007.

2. Heard both sides and perused the records.
3. On perusal of the impugned orders, we find that the issue involved in this case is regarding the wrong claiming of draw-back under particular Heading No. ^{9403 &} ~~8403~~ instead of Heading No.9401. The order is passed by the Id. Commissioner (Appeals). This order can not be challenged before us as per the provisions of Section 129A(1). In view of this, the appeals are dismissed as not maintainable.

↳ (Dictated in the open court) ↳

(M.V. Ravindran)
Member (Judicial)

(M. Veeraiyan)
Member (Technical)

Ckp.