

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

Appeal No. C/254 /2011 - CU[DB], C/S/1508/2011

Date 19/10/2011

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

To :
C.C. ICD, TUGHLAKABAD,
NEW DELHI 110020.

C.C. (ICD) NEW DELHI

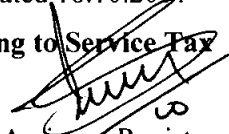
Appellant

Vs
Respondent

M/S MANI EXPORTS,

STAY ORDER NO.C/324/2011

I am directed to transmit herewith a certified copy of **Final order No.C/452/ 2011 CU[DB]** dated 18.10.2011
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
M/S MANI EXPORTS,
B-116, ASHOK VIHAR, PHASE-I,
NEW DELHI.- 110052
2. Adv. / Consult
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 (Haryana)
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 & SERVICE TAX
APPELLATE TRIBUNAL
West Block No. 2, R.K. Puram, New Delhi - 110 066.
Principal Bench, New Delhi**

COURT NO. III

DATE OF HEARING : 07/10/2011.
DATE OF DECISION : 07/10/2011.

Customs Stay Application No. 1508 of 2011 in Appeal No. 254 of 2011

[Arising out of the Order-in-Appeal No. CC (A) Cus./ICD/39/2011 dated 04/02/2011 passed by The Commissioner of Customs (Appeals), New Delhi.]

For Approval and signature :

Hon'ble Ms. Archana Wadhwa, Member (Judicial)

Hon'ble Shri Rakesh Kumar, 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 would 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? | : | Seen |
| 4. | Whether order is to be circulated to the Department Authorities? | : | Yes |

CC, New Delhi

Appellant

Versus

M/s Mani Exports

Respondent

Appearance

Shri R.K. Verma, Authorized Representative (DR) - for the appellant.

None - for the Respondent.

CORAM : Hon'ble Ms. Archana Wadhwa, Member (Judicial)
Hon'ble Shri Rakesh Kumar, Member (Technical)

Stay order No. C/324/11

Final Order No. C/452/11 Dated : 18.10.11

Per. Archana Wadhwa :-

After rejecting the stay petition filed by the Revenue, we proceed to decide the appeal itself in as much as a short ground is involved.

2. It is seen that Commissioner (Appeals), after observing that the original Adjudicating Authority has not granted any personal hearing to the respondent and has verified the requisite documents, remanded the matter to the original Adjudicating Authority for passing fresh order. Revenue grievance is that Commissioner (Appeals) has no powers to remand. While agreeing with the above legal issue, we find that admittedly Tribunal has the powers to remand. In view the observations made by Commissioner (Appeals) that no documents were verified by the original Adjudicating Authority and no hearing was granted, we deem it fit to remand the matter to the original Adjudicating Authority. If that ^{be} will so, nothing survives in the present appeal of the Revenue. The same is accordingly rejected. The stay application and appeal as also shall stand disposed of, in the above manner.

(Dictated and pronounced in open court)

(Archana Wadhwa)
Member (Judicial)

(Rakesh Kumar)
Member (Technical)

PK