

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

Appeal No. C/S/2111/11 IN C/363 /2011, C/S/2228/11 IN C/381/11,
C/2298/11 IN C/393/11 - CU[DB]

Date 19/12/2011

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

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

C.C. (ICD) NEW DELHI

SHAHJI ASSOCIATES (EXPORTS)

STAY ORDER NO. C/446-448/2011

Appellant
Vs
Respondent

I am directed to transmit herewith a certified copy of Final order No. C/520-522/ 2011 CU[DB] dated 13.12.2011

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

⊗ **SHAHJI ASSOCIATES (EXPORTS)**
1476/25, NAIWALA,
KAROL BAGH, NEW DELHI.

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

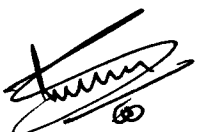
9. Easy Service Tax Online Dot Com Pvt.Ltd. 407A, Iscon Mall, Above Star India Bazar, Satellite Road,
Ahmedabad-15

10. LAWCRUX Advisors Pvt Ltd, LAW House.1-8, Sector - 10, Faridabad 121003 (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)

⊗ See rest of the addresses at back

VIJAY ENTERPRISES,
SHOP NO. 68, OLD LAJPAT RAI MARKET,
DELHI. 110006

RFS INDIA TELECOM PVT. LTD.
206 & 206A, RECTANGULAR, PLOT NO. 4,
DISTRICT CENTRE, SAKET, NEW DELHI. 110017

MS. VIDISHA LAL,
C/O. **SHAHJI ASSOCIATES (EXPORTS)**
1476/25, NAIWALA, KAROL BAGH,
NEW DELHI.

MR. S.S. DABAS,
C/O. **VIJAY ENTERPRISES,**
SHOP NO. 68, OLD LAJPAT RAI MARKET,
DELHI. 110006

SH. NITIN JINDAL, C.A.
C/O. **RFS INDIA TELECOM PVT. LTD.**
206 & 206A, RECTANGULAR,
PLOT NO. 4, DISTRICT CENTRE,
SAKET, NEW DELHI. 110017

IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE
TRIBUNAL, NEW DELHI, PRINCIPAL BENCH NEW DELHI

Date of Hearing:05.12.2011

Date of decision:05.12.2011

- (1) Customs Stay Application No.2111 of 2011
In Appeal No.363 of 2011

[Arising out of Order-in-Appeal No.CC(A)Cus./ICD/106/11 dated 22.03.2011 passed by the Commissioner of Customs (Appeals), New Delhi].

CC, New Delhi

Appellant

Vs.

M/s. Shahji Associates (Exports)

Respondent

- (2) Customs Stay Application No.2228 of 2011
in Appeal No.381 of 2011

[Arising out of Order-in-Appeal No.CC(A)CUS/ICD/79/2011 dated 8.3.2011 passed by the Commissioner of Customs (Appeals), New Delhi]

CC, New Delhi

Appellant

Vs.

M/s. Vijay Enterprises

Respondent

- (3) Customs Stay Application No.2298 of 2011
In Appeal No.C/393 of 2011

[Arising out of Order-in-Appeal No.CC(A)Cus/ICD/126/11 dated 24.03.2011 passed by the Commissioner (Appeals), New Delhi]

CC, New Delhi

Appellant

Vs.

M/s.RFS India Telecom Pvt. Ltd.

Respondent

For approval and signature:

Hon'ble Smt. Archana Wadhwa, Member (Judicial)**Hon'ble Shri Rakesh Kumar, Member (Technical)**

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| 1. Whether Press Reporters may be allowed to see 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? | Seen |
| 4. Whether Order is to be circulated to the Departmental authorities? | Yes |
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Appearance: For the Department:

Rep. by Shri K.K. Jaiswal, DR in cases of M/s. Shahji Associates & M/s. Vijay Enterprises
Rep. by Shri R.K. Verma, DR in case of M/s.RFS India

For the Respondent:

Rep. by Ms. Vidisha Lal, Advocate in M/s. Shahji Associates. ,
Rep. by Shri S.S. Dabar Advocate in M/s. Vijay Enterprises
Rep. by Shri Nitin Jindal, C.A. in M/s.RFS India Telecom.

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

Final Order No. C.1520-522/11 Dated: 05.12.2011
 Stay order No. C.1446-448/11
Per Archana Wadhwa:

The short ground on which the present appeals stand filed by the Revenue is that the Commissioner (Appeals) has no powers to remand the matter.

2. After going through the impugned order of the Commissioner (Appeals), we find that the matter stands remanded for passing speaking orders after observing the principles of natural justice. As such, without going into the legal issue as to whether the Tribunal has powers to remand the matter, that by invoking Tribunal's inherent powers to remand, we remand the matter to the original adjudicating authority. Revenue's stay petitions as well as appeals get disposed of in the above manner.

[order dictated & pronounced in open court]

(Archana Wadhwa)
 Member (Judicial)

(Rakesh Kumar)
 Member (Technical)

Ckp.