

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/2100/2011 IN C/362 /2011 - 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

Appellant

Vs

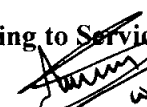
Respondent

ANKIT ELECTRONICS,

STAY ORDER NO.C/451/2011

I am directed to transmit herewith a certified copy of **Final order No.C/524/ 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

ANKIT ELECTRONICS,
11, OLD LAJPAT RAI MARKET,
DELHI - 110 006.

2. Adv. / Consult MR. PIYUSH KUMAR,
B-25, LAJPAT NAGAR-III,
NEW DELHI - 110 024.

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:05.12.2011

Date of decision:05.12.2011

Customs Stay No.2100 of 2011 in
Appeal No.362 of 2011

[Arising out of Order-in-Appeal No.CC(ACus/ICD/108 to 113/11 dated
23.03.11 passed by the Commissioner of Customs (Appeals), New Delhi].

CC, New Delhi

Appellant

Vs.

M/s. Ankit Electronics

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 |
-

Appearance: Rep. by Shri K.K. Jaiswal, DR for the appellant.

Rep. by Ms. Shikha Sapra, Advocate for the respondent.

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

Stay order NoC / 451 / 11
Final Order NoC / S.24.1.11.... / Dated: 05.12.2011

Per Archana Wadhwa:

After rejecting the stay petition filed by the Revenue, we proceed to decide the appeal itself, inasmuch as the short issue is involved.

2. Vide his Commissioner remanded the matter to the original adjudicating authority with direction to pass afresh orders, after affording an opportunity to the respondent to contest the case on merits. Revenue is aggrieved with such remand and has also filed the present appeal on the ground that the Commissioner (Appeals) has no powers to remand.

3. Inasmuch as we find that the Commissioner (Appeals) has only remanded the matter with direction to the adjudicating authority to pass a speaking order, no interference is called for in the impugned of the Commissioner (Appeals). The original adjudicating authority would decide the matter in accordance with law.

[order dictated & pronounced in open court]

(Archana Wadhwa)
Member (Judicial)

(Rakesh Kumar)
Member (Technical)

Ckp.