

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

Appeal No. C/STAY/2426/2011 IN C/457 /2011 - CU[DB]

Date 21/12/2011

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

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

**C.C. (ICD) NEW DELHI**

Appellant

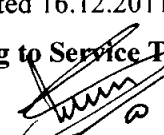
Vs

Respondent

**M/S PUNEET WOOLEN MILLS**

**STAY ORDER NO.C/464/2011-CU DB**

I am directed to transmit herewith a certified copy of **Final order No.C/528/ 2011 CU[DB]** dated 16.12.2011  
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

**M/S PUNEET WOOLEN MILLS**  
BEANTPURA, GALI NO. 1,  
CHANDIGARH ROAD,  
LUDHIANA.

2. Adv. / Consult MR. SUDHIR MALHOTRA,  
C/O. **M/S PUNEET WOOLEN MILLS**  
BEANTPURA, GALI NO. 1,  
CHANDIGARH ROAD, LUDHIANA.

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

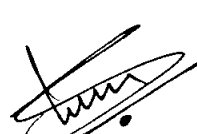
9. Easy Service Tax Online Dot Com Pvt.Ltd.407A,Iscon Mall,Above Star India Bazar,Satellite Road,  
Ahmedabad-15

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**

**Date of Hearing: 12.12.2011**  
**Date of Decision: 12.12.2011**

Customs Stay No. 2426 of 2011 in  
Appeal No. 457 of 2011-Customs.

CC, New Delhi

Appellant

Versus

M/s. Puneet Woollen Mills

Respondent

Appearance: Rep. by Shri K.P. Singh, DR for the appellant.  
Rep. by Shri Sudhir Malhotra, Advocate for the respondent.

CORAM : **Hon'ble Shri D.N. Panda, Judicial Member**  
**Hon'ble Shri Rakesh Kumar, Technical Member**

Stay order No C/164/11  
Final Order No. C/520/11 Dated : 12.12.2011

**Per. D.N. Panda**

Revenue's grievance is that first Appellate Authority should not have sent the matter back for scrutiny of refund claim. Reverse is the contention of the respondent represented by Shri Sudhir Malhotra, Id. Counsel.

2. Heard both the sides and perused para 3 of the order of the first Appellate Authority.

3. We do not find any legal infirmity in the decision of the first Appellate Authority. By aforesaid para-3, Id. Appellate Authority protected interest of Revenue directing thorough scrutiny of refund at the grass root level. Therefore, his order is confirmed.

4. In view of the above, stay application and appeal of the Revenue are rejected. *Order is remanded to original Authority.*

[Dictated and pronounced in the open court]

( D.N. Panda )  
Judicial Member

( Rakesh Kumar )  
Technical Member

Ckp.