

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

Appeal No. E/S/1087,609/2010-EX. IN E/1040, E/596/2010 - EX[DB]

Date 08/03/2011

Assistant Registrar
C.E.S.T.A.T., New DelhiTo :
M/S. IDEB-SUGG JV, IDEB CONSTRUCTION
PROJECTS (P) LTD.
SIGMA SOFT-TECH PARK, 9TH FLOOR, DELTA
BUILDING, #7, WHITEFIELD MAIN ROAD, OPP.
VARTHUR LAKE, BANGALORE
560066M/S. IDEB-SUGG JV, IDEB CONSTRUCTION PROJECTS
(P) LTD.

Appellant

C.C.E. DELHI II

Vs
Respondent

Stay Order No.337-338/2011-EX.(DB)

I am directed to transmit herewith a certified copy of Final order No. 287-288/ 2011 EX[DB] dated 04.03.2011

passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944

Copy to :

1. Respondent
C.C.E. DELHI II
C.R. BUILDING, I.P. ESTATE, NEW
DELHI 110002
2. Adv. / Consult
MR.SUBODH K. PATHAK, ADVOCATE
110, GOLF LINKS (BASEMENT), NEW DELHI-110003
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. M/s. Deeparchie Publications, M-93, Marg. 46, Saket, New Delhi 110017
9. Taxmann Allied Service Pvt Ltd., 59/32, New Rohtak Road, New Delhi - 110005
10. Easy Service Tax Online Dot Com Pvt.Ltd.407A, Iscon Mall, Above Star India Bazar, Satellite Road,
Ahmedabad-15
11. LAWCRUX Advisors Pvt Ltd, LAW House.1-8, Sector - 10, Faridabad 121003 (Harvana)
12. TaxIndiaOnline.com Pvt Ltd., Unit No.1, 2nd Floor, Vasant Arcade, Nelson Mandela Road,
Vasant Kunj, New Delhi - 110070
13. Office Copy
14. Guard file
15. Hon'ble President,

Assistant Registrar

(Excise Appeal Branch)

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
West Block No.2, R. K. Puram, New Delhi.

Date of hearing : 23.08.2010 and 09.07.2010

Date of decision: 09.07.2010

Excise Stay No. 1087 of 2010 in Excise Appeal No. 1040 of 2010

M/s IDEB-SUGG JV, IDEB
Construction Projects (P) Ltd.

Appellants
[Rep. by Sh. S.K. Pathak, Advocate]

Vs.

CCE, Delhi-II

Respondent
[Rep. by Sh. V. Choudhary, SDR]

AND

Excise Stay No. 609 of 2010 in Excise Appeal No. 596 of 2010

M/s IDEB-SUGG JV, IDEB
Construction Projects (P) Ltd.

Appellants
[Rep. by Sh. S.K. Pathak, Advocate]

Vs.

CCE, Delhi-II

Respondent
[Rep. by Sh. Sunil Kumar, DR]

Coram: Hon'ble Sh. Justice R.M.S. Khandeparkar, President
Hon'ble Sh. Rakesh Kumar, Member (Technical)

STAY Oral Order No. 332-338 / 2011-EX.

Per: Shri Justice R.M.S. Khandeparkar:

Heard the learned Advocate for the appellants and DR for the respondent. Since we propose to dispose of the appeals themselves we allow the applications without insisting for deposit and direct the registry to place the appeals for hearing forthwith

[Justice R.M.S. Khandeparkar]
President

[Rakesh Kumar]
Member [Technical]

/Pant/

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
West Block No.2, R. K. Puram, New Delhi.

Date of hearing : 23.08.2010

and

09.07.2010

Date of decision: 04-03-2011

For approval and signature:

Hon'ble Shri Justice R.M.S. Khandeparkar, President

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.	Yes
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?	See
4.	Whether Order is to be circulated to the Departmental authorities?	Yes

Excise Appeal No. 1040 of 2010

[Arising out of order-in-original Nos. 22/2009-1010 dated 26.03.2010 passed by the Commissioner of Central Excise, Delhi-II]

M/s IDEB-SUGG JV, IDEB
Construction Projects (P) Ltd.

Appellants
[Rep. by Sh. S.K. Pathak, Advocate]

Vs.

CCE, Delhi-II

Respondent
[Rep. by Sh. V. Choudhary, SDR]

AND

Excise Appeal No. 596 of 2010

[Arising out of order-in-original No. 01/2009-10 dated 08.09.2009 passed by the Commissioner of Central Excise, Delhi-II]

**M/s IDEB-SUGG JV, IDEB
Construction Projects (P) Ltd.**

**Appellants
[Rep. by Sh. S.K. Pathak, Advocate]**

Vs.

CCE, Delhi-II

**Respondent
[Rep. by Sh. Sunil Kumar, DR]**

**Coram: Hon'ble Sh. Justice R.M.S. Khandeparkar, President
Hon'ble Sh. Rakesh Kumar, Member (Technical)**

Final Oral Order No. 281 288 / 2011 EA

Per: Shri Justice R.M.S. Khandeparkar:

1. Heard the learned Advocate for the appellants and learned SDR for the respondent.
2. In view of Notification No. 01/2011-CE(NT) dated 17.02.2011 issued by the Government the controversy in the matters no more subsist and demand against the appellants cannot be sustained. Hence, the appeals are allowed, the impugned orders are hereby quashed and set aside.
3. Appeals according stand disposed of.

**[Justice R.M.S. Khandeparkar]
President**

**[Rakesh Kumar]
Member [Technical]**

/Pant/