

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

Appeal No. E/4071/2010-4072/2010 - EX[DB] WITH
E/S/3962-3963/2010-EX

Date 24/11/2011

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

To :
M/S DESIGN DIALOGUES INDIA (P) LTD.,
AK-11, 1ST FLOOR, ARAKANSHA ROAD, PAHAR
GANJ, NEW DELHI.
110055

M/S DESIGN DIALOGUES INDIA (P) LTD.,

Appellant

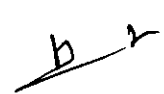
Vs

Respondent

C.C.E. DELHI I

STAY ORDER NO. 1286-1287/2011-EX

I am directed to transmit herewith a certified copy of **Final order No.964-965/ 2011 EX[DB]** dated 22-11-11
passed by the Tribunal under **Section 35-C(1) of Central Excises Act, 1944**


Assistant Registrar

(Excise Appeal Branch)

Copy to :

1. Respondent

C.C.E. DELHI I

C.R. BUILDING, I.P. ESTATE, NEW
DELHI 110002

2. Adv. / Consult

MR.NAVEEN MULLICK,ADV

B-388, MEERA BAGH, N.DELHI

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

14. SH. DEEPAK TREHAN, DIRECTOR,
M/S DESIGN DIALOGUES INDIA (P) LTD.,
AK-11, 1ST FLOOR, ARAKANSHA ROAD,
PAHAR GANJ, NEW DELHI.


Assistant Registrar
(Excise Appeal Branch)

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL
West Block No.2, R. K. Puram, New Delhi.
Court No. 1

Date of hearing/decision: 2.11.2011

**Stay App. No. of 3962-3963 2010 in
Excise Appeal No. 4071-4072 of 2010**

M/s Design Dialogues India P.Ltd. &
Shri Deepak Trehan, Director

Appellants

Vs.

CCE, Delhi

Respondent

Appearance:

Rep. by Sh. N.Mullick, Adv. & Sh. V.K.Gupta, Adv. for the
appellants.

Rep. by Sh. S.R.Meena, DR for the respondent.

**Coram: Hon'ble Sh. S.S. Kang, Vice President
Hon'ble Sh. Mathew John, Member (Technical)**

STAY ORDER NO. 1286-1287/2011-EX

FINAL ORDER NO. 964-965/2011^{EX} DATED _____

Per: S.S. Kang:

Heard both sides.

2. Applicant filed this application for waiver of duty, interest and penalty of Rs.6,18,22,658/-.
3. Applicant had already deposited an amount of Rs. 50 lakhs during investigation.
4. The applicant submitted that in a similar situation, demand is confirmed in respect of RVI and the Tribunal vide final order No.729-730/11 dated 13.5.11 in appeal No.3864-3865/2010 remanded the matter to the adjudicating authority for fresh ^{direction} direction. The contention is that applicants are undertaking installation of RVI which include column cladding or building cladding etc. which are not excisable and the demand is confirmed on the entire contract. Therefore, the matter requires reconsideration in view of the

direction of earlier order. Ld. SDR relied on the decision in the case of Virgo Industries (Engineers) Pvt. Ltd. reported in 2009 (243) ELT 132 (Tri.-Chennai) held that signages (illuminated signs) are excisable and liable to duty. We find that the demand in respect of RVI and not in respect of signages, therefore, we find that the matter requires reconsideration in terms of the remand order dated 13.5.11. In these facts and circumstances of the case, the deposit already made is sufficient for hearing of the appeal and pre deposit of remaining dues are waived. In view of order dated 13.5.11, the impugned order is set aside and the matter is remanded to the adjudicating authority for fresh decision after affording opportunity of hearing. Appeals are disposed of by way of remand.

(Order dictated in the open court)

(S.S.Kang)
Vice President

(Mathew John)
Member (Technical)

RK-I