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

Appeal No. E/631-632 /2010 - EX[DB]
E/S/651-652/2010-EX

Date **23/01/2012**

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

To :
M/S MET TRADE INDIA LTD.
VILLAGE BHEEL AKBARPUR, G.T.ROAD, DADRI,
DISTT. GAUTAM BUDH NAGAR (U.P.)
M/S MET TRADE INDIA LTD. Appellant

Vs

C.C.E. GHAZIABAD **STAY ORDER NO. 119-120/2012-EX** Respondent

I am directed to transmit herewith a certified copy of **Final order No.** A/42-43/ **2012 EX[DB]** dated 19-1-12 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. GHAZIABAD
C.G. O. COMPLEX-II, KAMLA
NEHRU NAGAR, GHAZIABAD
201302

2. Adv. / Consult SH. S. SUNIL, ADV,
46, BANK ENCLAVE,
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 Publictions Pvt Ltd.,1512-B, Bhishm Pitamah marg,Opp. ICICI Bank of Defence Colony, New Delhi-3
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
14. M/S. METTRADE INDIA LTD,
VILL. CHITHERA, G.T. ROAD,
DADRI, DISTT. G.B. NAGAR-UP

Assistant Registrar
(Excise Appeal Branch)

IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
West Block No. 2, R.K. Puram, New Delhi – 110 066.

Date of Hearing : 18.1.2012

Excise Stay No. 651-652 of 2010 and Excise Appeal No. 631-632 of 2010

[Arising out of Order-in-Original No. 52 & 56/COMMR/GZB/2009 dated 23.12.2009 & 24.12.2009 passed by the Commissioner, Central Excise, Ghaziabad]

Coram:
Hon'ble Ms. Archana Wadhwa, Member (Judicial)
Hon'ble Shri Mathew John, Member (Technical)

1.	Whether Press Reporter may be allowed to see the Order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982?	No
2.	Whether it would be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	No
3.	Whether their Whether their Lordships wish to see the fair copy of the order?	Seen
4.	Whether order is to be circulated to the Department Authorities?	Yes

M/s Met Trade India Ltd. Appellants

Vs.

CCE, Ghaziabad Respondent

Appearance:
Appeared for Appellant : Shri S. Sunil, Advocate proxy
Appeared for Respondent : Shri Sunil Kumar, A.R.

Coram:
Hon'ble Ms. Archana Wadhwa, Member (Judicial)
Hon'ble Shri Mathew John, Member (Technical)
STAY order No 119-120/2012-EX (BR)
FINAL Order No. A/42-43/2012-EX(BR) dated............

Per Archana Wadhwa :

Both sides submit that the fate of present appeal depends upon the outcome of the decision of the lower authorities in the matter which already stands remanded by the Tribunal vide their Order No. 494/2011-Ex. dated 30.6.2011. Elaborating on the arguments, ld. Advocate submits that the present demand stands confirmed against them on the ground that two units of the same appellants were not under one registration. He submits that dispute in the earlier appeal as regards the grant of one registration was taken up by the Tribunal and remanded for fresh consideration vide their order dated 30.6.2011 referred supra. He submits that inasmuch as the present demand is based upon the above legal issue which is already remanded the present appeal may also be remanded for fresh consideration based upon the decision of the Commissioner in de novo proceedings.

2. Ld. A.R. also makes an identical request.

3. We accordingly after grant of stay petition, proceed to decide the appeal itself, set aside the impugned order and remand the matter to Commissioner for fresh decision based upon the outcome of the earlier remanded matter. Stay petition as also appeal gets disposed in the above manner.

(Dictated & pronounced in open Court)

(Archana Wadhwa)
Member (Judicial)

(Mathew John)
Member (Technical)

RM