

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

Appeal No. E/409 /2011 - EX[DB]
E/S/511/11-EX

Date **03/02/2012**

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

To :
M/S SAKSHAM SIGNS PVT.LTD
101,MANAK VIHAR, N DELHI.
110092
M/S SAKSHAM SIGNS PVT.LTD

Appellant

Vs

Respondent

C.C.E. DELHI II

STAY ORDER NO. 140/2012-EX

I am directed to transmit herewith a certified copy of **Final order No.A/67/**
passed by the Tribunal under **Section 35-C(1)of Central Excises Act, 1944**

2012 EX[DB] dated 30-1-12


Assistant Registrar
(Excise Appeal Branch)

Copy to :

1. Respondent
C.C.E. DELHI II
C.R. BUILDING, I.P. ESTATE, NEW
DELHI 110002
2. Adv. / Consult *SH. G.K. SHANKAR, ADV, EIC*
MR.MARS & PARTNERS,ADV & SOLICITORS
A-415, DEFENCE COLONY, I.GF, N. DELHI.110024
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-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


Assistant Registrar
(Excise Appeal Branch)

IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE
TRIBUNAL, NEW DELHI, PRINCIPAL BENCH NEW DELHI

Date of Hearing: 24.01.2012

Date of decision: 24.01.2012

Excise Stay Application No.511 of 2011 in
In Appeal No.409 of 2011

[Arising out of Order-in-Original No.07/10 dated 15.11.2010 passed by the
Commissioner of Central Excise, New Delhi]

M/s. Saksham Signs Pvt. Ltd.

Appellant

Vs.

CCE, Delhi-II

Respondent

For approval and signature:

Hon'ble Smt. Archana Wadhwa, Member (Judicial)

Hon'ble Shri Sahab Singh, Member (Technical)

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 G.K. Shankar, Advocate for the appellant.

Rep. by Shri N. Pathak, DR for the respondent.

CORAM: Hon'ble Smt. Archana Wadhwa, Member (Judicial)
 Hon'ble Shri Sahab Singh, Member (Judicial)

STAY Order No. 140/2012-EX(BR)
 FINAL Order No. A/67/2012-EX(BR) Dated: 24.01.2012

Per Archana Wadhwa:

After dispensing with the condition of pre-deposit, we proceed to deal with the appeal itself with the consent of both the sides as both the sides agree that the matter stands covered by the precedence decision of the Tribunal.

2. The dispute in the present appeal is as to whether 'Retail Visual Identity' (RVI for short) at various petrol pumps marketing their products is exciseable or not? . The lower authority have confirmed the demand by taking into account all the factors like IOC, Building Fascia, Canopy Column Cladding, Building Cladding, Spreader, Facility Sign, Directional Sign, Monolith etc. in short on the total sale value.

3. The Tribunal vide its Final Order No. 729-730 of 2011-Ex (DB) dated 12.08.11 has dealt with an identical issue and has laid down guidelines required to be followed by the original adjudicating authority, to whom the matter was remanded. The said order of the Tribunal stands followed in a number of subsequent identical issues and the matters stand remanded.

4. By following the above said order, we set aside the impugned order and remand the matter to the Commissioner for de novo consideration, in the light of the guidelines laid down by the Tribunal in the above referred decision. The stay petition as also appeal gets disposed of in the above manner.

[order dictated & pronounced in open court]

[Archana Wadhwa]
Member (Judicial)

[Sahab Singh]
Member (Technical)

Ckp.