

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

Appeal No. E/175 /2011-176 /2011 - EX[DB]

Date 12/03/2012

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

To :
M/S DASHMESH ARTS (I) LTD.,
45/9, 1ST FLOOR, ASHOK NAGAR, NEW DELHI.
110018
M/S DASHMESH ARTS (I) LTD.,

Appellant

Vs

Respondent

C.C.E. DELHI I

STAY ORDER No. 391-392/2012-18

I am directed to transmit herewith a certified copy of **Final order No. A/250-251/ 2012 EX[DB]** dated 05-3-12
passed by the Tribunal under **Section 35-C(1) of Central Excises Act, 1944**

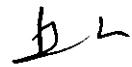

Assistant Registrar
(Excise Appeal Branch)

Copy to :

1. Respondent
C.C.E. DELHI I
C.R. BUILDING, I.P. ESTATE, NEW
DELHI 110002

2. Adv. / Consult *SH. 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-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. S.KULTAR SINGH, DIRECTOR,
M/S DASHMESH ARTS (I) LTD.,
45/9, 1ST FLOOR, ASHOK NAGAR, NEW DELHI.


Assistant Registrar
(Excise Appeal Branch)

**IN THE CUSTOMS, EXCISE AND SERVICE TAX
APPELLATE TRIBUNAL, NEW DELHI
PRINCIPAL BENCH, COURT NO. III**

**Excise Stay Application Nos. 204-205 of 2011
Excise Appeal Nos. 175-176 of 2011**

[Arising out of Order-in-Original No. 21/D-1/2010 dated 31.08.10
passed by the Commissioner of Central Excise, New Delhi]

For approval and signature:

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

Hon'ble Mr. Mathew John, Member (Technical)

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- | | |
|--|------|
| 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? | Seen |
| 4. Whether Order is to be circulated to the :
Departmental authorities? | No. |
-

M/s. Dashmesh Arts (I) Ltd..

Appellants

Vs.

Commissioner of Central Excise
New Delhi

Respondent

Appearance:

Shri Naveen Mullick, Advocate for the Appellants

Shri I. Baig, SDR for the Respondent

CORAM:

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

Hon'ble Mr. Mathew John, Member (Technical)

Date of Hearing/decision : 24.02.2012

STAY ORAL ORDER NO. 212/2012-EX(BR)
FINAL ORAL ORDER NO. A/212/2012-EX(BR)

Per Archana Wadhwa (for the Bench):

After dispensing with the condition of pre-deposit of duty of Rs.1,08,76,099/- and penalty of identical amount, we proceed to decide the appeal itself inasmuch as the issue is covered by the precedent decision of the Tribunal. The said duty stands confirmed on the construction of Retail Visual Identity (RVI) erected at the petrol pumps situated at different parts of the Country as per the orders received by the appellant from oil companies. We find that an identical issue was the subject matter of the Tribunal's decision in the case of M/s. AVI Plast, vs. CCE, Delhi. vide Final Order No. 729-730/2011-Ex. dated 12.8.2011, the orders impugned were set aside and the matters were remanded for denovo adjudication after laying down guidelines required to be followed. Inasmuch as the identical issue is involved in the present case i.e. excisability of RVI, we set aside the present impugned orders and remand the matter to the original adjudicating authority for fresh decision in the light of guidelines laid down in the case of AVI Plast.

(Pronounced in the open Court)

(~~Archana~~ Wadhwa)
Member(Judicial)

(Mathew John)
Member(Technical)