

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

Appeal No. ST/669 /2008 - CU[DB]

Date 19/01/2012

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

To :
C.C.E. RAIPUR
CENTRAL EXCISE BUILDING, DHAMTARI ROAD,
TIKRAPARA, RAIPUR 492001.
C.C.E. RAIPUR

Appellant

Vs
Respondent

M/S SINGH ENGG. WORKS.,

I am directed to transmit herewith a certified copy of **Final order No.ST/A/49/ 2012 CU[DB]** dated 18.01.2012
passed by the Tribunal under **Section 129, (B) of the Customs Act,1962 & Financial Act 1994 relating to Service Tax**

Assistant Registrar
(Customs Appeal Branch)

Copy to :

1. Respondent
M/S SINGH ENGG. WORKS.,
JAILGAON CHOWK JAMNIPALI,
KORBA. (C.G.)

2. Adv. / Consult

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
(Customs Appeal Branch)

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

Date of hearing/decision 10.01.2012

Service Tax Appeal No. 669 of 2008

(Arising out of order in appeal No. 18(ST)/RPR-I/2008 dt. 09.07.2008 passed by the Commissioner (Appeals) Customs & Central Excise, Raipur).

CCE, Raipur

Appellant

Vs.

M/s Singh Engineering works

Respondent

Appearance: Rep. by Sh. B.L. Soni, DR for the appellants.
None for the respondent.

**Coram: Hon'ble Sh. D.N. Panda, Judicial Member
Hon'ble Sh. Rakesh Kumar, Technical Member**

Final ORDER NO. ST/A/49/12-Cus

Per: Shri D. N. Panda:

None present for the respondent. In absence of the respondent, we have perused the record. Show cause notice does not bring out the charge except depiction of law. Therefore, Id. Appellate authority has very rightly pointed out in para 8 of the order that the authority below should have examined the basis. That not be done by lower authority he applied his mind. We do not consider this exercise is improper.

2. Learned DR says that appellate authority should not entertain fresh plea before him.

3. Heard Revenue. Appellate authority has co-extensive and coterminus power of the adjudicating authority while exercising appellate jurisdiction. Therefore to examine the pleadings, he considered material before him. He has done nothing wrong in absence of perversity brought to our notice. We agree with his decision and dismiss revenue's appeal.

(Dictated and pronounced in the open Court)

(D.N. Panda)
Judicial Member

(Rakesh Kumar)
Technical Member

Pant