

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

Appeal No. ST/STAY/3228/2011 IN ST/1528/2011 - CU[DB]

Date 19/03/2012

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

To :
SH. DALJIT SINGH S/O SHRI PRITAM SINGH,
H.NO. 34, SIDHU COLONY, PATIALA. (PUNJAB)
SH. DALJIT SINGH S/O SHRI PRITAM SINGH,

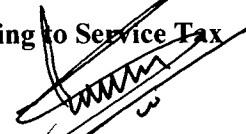
Appellant

Vs
Respondent

C.C.E. CHANDIGARH

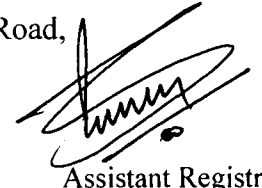
STAY ORDER NO.ST/S/279/2012

I am directed to transmit herewith a certified copy of Final order No.ST/A/223/ 2012 CU[DB] dated 14.03.2012
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
C.C.E. CHANDIGARH
C.R. BUILDING, PLOT NO. 19,
SECTOR 17-C, CHANDIGARH
160017
2. Adv. / Consult
MR.JATINDER MOHAN, CONSLT.
4A, STREET NO. 2, GHUMAN NAGAR,
OPP. GEETA SERVICE STATION SIRHIND ROAD,
PATIALA-147004
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
PRINCIPAL BENCH, NEW DELHI
Court No.III**

ST/Stay No.3228/2011 in ST/Appeal No.1528/2011

(Arising out of order in appeal No.283/ST/Chd-I/2011 dated 8.8.2011
passed by the Commissioner of Central Excise (Appeals), Chandigarh)

Date of Hearing: 14.3.2012

Mr. Daljit Singh

Appellant

Vs

CCE, Chandigarh

Respondent

Appeared for the Appellant: Shri Jatindra Mohani , Advocate

Appeared for the Respondent: Shri A. Jain, DR

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

Final ORDER No. ST/A/223/12-Cus.
Stay order No. ST/S/279/12-Cus.

Per Archana Wadhwa:

After hearing both the sides, we find that the Commissioner (Appeals) had dismissed the appeal for non-compliance with the stay order dated 22.4.2010 directing the applicant to deposit the service tax of Rs. 41,371/- within a period of 20 days from the issuance of the order.

2. The learned Advocate appearing for the applicant submits that the said deposit was made on 1st October, 2010 in compliance to the subsequent letter dated 27th September 2010 issued by the office of Commissioner (Appeals). However, he submits that the above fact could not be brought to the notice of the Commissioner (Appeals) who dismissed the appeal for non-compliance.

3. We find that as the applicant has now deposited the amount (though with a little delay), we dispense with the condition of pre-deposit of balance dues, ~~and~~ allow the stay petition. Further the impugned order is set aside and the matter is remanded to the Commissioner (Appeals) for decision on merits. Stay petition as also the appeal gets ~~and~~ disposed of in the above manner.

(Order dictated and pronounced in the open Court.)

(ARCHANA WADHWA)
Judicial Member

(MATHEW JOHN)
Technical Member

MPS*