

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

Appeal No. ST/1827/2011 - CU[DB]
ST/S/3815/11

Date **05/06/2012**

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

To :
M/S TRICOLITE ELECTRICAL INDUSTRIES LTD.
PLOT NO. 18/1A, SITE-4, INDUSTRIAL AREA,
SAHIBABAD, GHAZIABAD (U.P.)
201010

M/S TRICOLITE ELECTRICAL INDUSTRIES LTD.

Appellant

Vs
Respondent

C.C.E. GHAZIABAD

I am directed to transmit herewith a certified copy of **Final order No.ST/A/416/ 2012 CU[DB]** dated 29.05.12
passed by the Tribunal under **Section 129, (B) of the Customs Act,1962 & Financial Act 1994 relating to Service Tax**

Alongwith Stay Order No ST/S/630/12


Assistant Registrar
(Customs Appeal Branch)

Copy to :

1. Respondent

C.C.E. GHAZIABAD

C.G. O. COMPLEX-II, KAMLA
NEHRU NAGAR, GHAZIABAD
201302

2. Adv. / Consult Mr. OP Khurana, CA
C/O Appellant

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)

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

Date of Hearing : 29.5.2012

**Service Tax Stay No. 3815 of 2011 and Service Tax Appeal
No. 1827 of 2011**

[Arising out of the Order-in-Appeal No. 169-ST/GZB/2011-2012 dated 29.8.2011 passed by the Commissioner (Appeals), Customs, Central Excise & Service Tax, Ghaziabad)

For Approval & Signature :

Hon'ble Shri D.N. Panda, Judicial Member
Hon'ble Shri Mathew John, Technical Member

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 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 Tricolite Electrical Industries Ltd.

Appellants

Vs.

CCE, Ghaziabad

Respondent

Appearance:

Appeared for Appellant : Shri O.P. Khurana, C.A.

Appeared for Respondent : Shri K.P. Singh, A.R.

CORAM: Hon'ble Shri D.N. Panda, Judicial Member
Hon'ble Shri Mathew John, Technical Member

Stay order No ST/A/ 630/12-Cus

Final Order No. ST/A/ 416/12-Cus dated.....

Per D.N. Panda :

Shri Khurana, Authorised Representative for assessee submits that the appellant has already gathered bank realisation certificate which was required to be examined by

adjudicating authority and that can be examined since those were not produced in original adjudication. There is no objection by Revenue to grant an opportunity to present the relevant evidence for leading defence by the appellant. In view of the amity to settle the dispute at gross root level, we remand the matter to ld. Adjudicating authority to examine the relevant evidence and pass appropriate order. Accordingly both stay petition and appeal are allowed in the above manner.

(Dictated & pronounced in open Court)

(D.N. Panda)
Judicial Member

~~(Mathew John)~~
Technical Member

RM*