

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

Dated: 29/11/2012

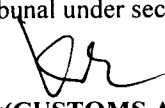
To

Appellant as per address in table below

Respondent as per address in table below

**Final Order No. ST/A/716/2012-CU[DB], Stay/MISC Order No. ST/SO/1278/2012 and
dated 22/11/2012**

I am directed to transmit herewith a certified copy of order passed by the Tribunal under section 01(5) of the Finance Act, 1994 relating to Service Tax Act, 1994.


Asstt. Registrar(CUSTOMS Appeal Branch)

Application	Appeal	Name and Address of Appellant
1	ST/Stay/4407/2012 ST/3469/2012	Eveready Industries India Ltd Plot No. E-32 Selaqui Industrial Area DEHRADUN UTTRAKHUND

	Name and Address of Respondent
2	C.C.E. & S.T.-Meerut-i EXCISE CHOWK...UNIVERSITY ROAD, MANGAL PANDEY NAGAR, MEERUT, UTTAR PRADESH 250005

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Copy To**3 Advocate(s) / Consultant(s):**

V. Laxmikumaran
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New Delhi
Delhi
110014

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4 Bar Association, CESTAT, Delhi

5 Director Publications, Customs, Excise. I.P. Estate, Delhi

6 M/s Centax Publications Pvt. Ltd., 1512-B, Bhishm Pitamah Marg, 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

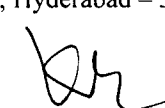
9 Easy Service Tax Online Dot Com Pvt. Ltd., 407A, Iscon Mall, Satellite Road, Ahmedabad-15

10 LAWCRUX Advisors Pvt. Ltd., LAW House, 1-8, Sector-10, Faridabad 121003 (Haryana)

11 TaxIndiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070

12 Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Hyderabad - 38

13 C.D.R. 14 Office Copy 15 Guard File


Asstt. Registrar(CUSTOMS Appeal Branch)

**CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL,
WEST BLOCK NO.II, R.K. PURAM,
NEW DELHI-110066**

COURT NO. II

**ST/Stay/4407/2012 in &
Service Tax Appeal No. 3469/2012**

[Arising out of Order-in-Appeal No. 64-ST/MRT-1/2011 dated 28.6.2012 passed by the Commissioner (Appeals), Customs, Central Excise & Service Tax, Meerut]

Date of Hearing/decision: 22nd November, 2012

M/s. Eveready Industries India Ltd., Appellant

Vs.

CCE & ST, Meerut-I Respondent

Present for the Assessee : Ms. Nupur Maheshwari, Adv.
Present for the Respondent : Shri Nagesh Pathak, D.R.

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

FINAL ORDER NO. ST/A/5716/12-Cus.

Stay order No ST/A/1278/12-Cus

Per D.N. Panda:

Demand in this appeal is Rs. 3,65,567/- on three counts as enumerated in Para 3 of adjudication order. So far as first count is concerned, learned Counsel says that evidence as is available at page 104 of appeal record shall be adduced before learned Adjudicating Authority to consider the same afresh. Similarly, evidence on other elements are also available.

2. Keeping in view that the appellant requires an opportunity to satisfy learned Adjudicating Authority,

dispensing with requirement of pre-deposit, matter is remanded to that authority to consider the case of the appellant on all three counts afresh examining the evidences with the law and facts that shall be explained by the appellant.

3. It is made clear that if the appellant fails to lead the evidences before the authority, the authority shall pass ^{affirmal} order ~~on~~ that circumstance. In the result, both stay application and appeal are disposed.

(Dictated & pronounced in the Open Court)

(D.N. PANDA)
JUDICIAL MEMBER

(MATHEW JOHN)
TECHNICAL MEMBER

RK