TELEGRAM : CEGCANAL
Website : www.cestat.gov.in

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Email : cestat08@gmail.com

(G)

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL

PRINCIPAL BENCH, WEST BLOCK No.2, R.K.PURAM, NEW DELHI - 110066

CUSTOMS APPEAL BRANCH

Appeal No. C/235 /2008 - CU[DB] Date **29/05/2012**

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

To :
C.C. ICD, TUGHLAKABAD,
NEW DELHI 110020.

C.C. (ICD) NEW DELHI Appellant

Vs

M/S P.K.IMPEX, Respondent

I am directed to transmit herewith a certified copy of **Final order No.C/A/147 2012 CU[DB]** dated 22.05.2012 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 P.K.IMPEX,
4977/05, GALI NO.2,
RAM NAGAR,LUDHIANA.

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 Publictions 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 : 22.5.2012

Custom Appeal No. 235 of 2008

[Arising out of the Order-in-Appeal No. CC(A)/Cus/257/ICD/D-II/07 dated 31.12.07 passed by the Commissioner of Customs (Appeal), New Delhi]

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?	
2.	Whether it would be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	
3.	Whether their Whether their Lordships wish to see the fair copy of the order?	
4.	Whether order is to be circulated to the Department Authorities?	

CC, New Delhi Appellant

Vs.

M/s P.K. Impex Respondent

Appearance:

Appeared for Appellant : Shri A. Jain, A.R.

Appeared for Respondent : None

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

Final Order No. C/A/147/12-Cus dated............

Per D.N. Panda :

There was no evidence before the first appellate authority to disturb the declared value. In absence of any contemporaneous evidence, he recorded in page 3 of his order that he did not find scope to interfere to the adjudication done against the Bill of Entries. In the present appeal, Revenue has brought NIDB data for consideration. Nothing was explained as to how such data will be helpful if ~~remained~~ remand is made. Finding no scope to hold that ~~that~~ remand shall result with productivity, Revenue appeal is dismissed.

(Dictated & pronounced in open Court)

(D.N. Panda)
Judicial Member

(Mathew John)
Technical Member

RM

TELEGRAM : CEGCANAL
Website : www.cestat.gov.in

REGISTERED / AD
Mail : cestat08@gmail.com

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

Appeal No. : C/130/2012 - CU[DB],
C/STAY/1237/2012

Dated: **04/06/12**

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

ALPHA FUTURE AIRPORT RETAIL PRIVATE LIMITED
C/O B.RAVI KUMAR & CO,338,THIRD FLOOR, OM SHUBHAM TOWER,
NEELAM BATA ROAD, NIT,
FARIDABAD, HARYANA-121001

Alpha Future Airport Retail Private Limited (Appellant),

VS

C.C.-New Delhi(air Cargo Export) (Respondent)

STAY ORDER NO.C/S/157/2012

I am directed to transmit herewith a certified copy of Final Order No. **C/A/150/2012-CU[DB]** Dated: **30/05/2012** passed by the Tribunal under section **129-A(4) of the Customs Act, 1962.**

Assistant Registrar
CUSTOMS Appeal Branch

Copy To,
1. Respondent
C.C.-New Delhi(air Cargo Export)
NEW CUSTOM HOUSE, NEW DELHI,

2. Advocate(s) / Consultant(s):
VAISH ASSOCIATES,
10 HAILEY ROAD, #5-7,
NEW DELHI-110001
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. Gaurd 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 : 30.5.2012

Stay No. 1237 of 2012 and Appeal No. 130 of 2012

[Arising out of the Order-in-Original No. RT/ACE/164-165/2011 dated 9.1.2012 passed by the Commissioner of Customs, New Delhi]

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?	Yes
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 Whether their Lordships wish to see the fair copy of the order?	Seen
4.	Whether order is to be circulated to the Department Authorities?	No

M/s Alpha Future Airport Retail Pvt. Ltd. Appellants

Vs.

CC, New Delhi Respondent

Appearance:

Appeared for Appellant : Shri Ajay Vohra, Shri Vishwanathan Shukla, Ms. Nisha Sanghi, Shri Varun Kr. Chopra, Advocates

Appeared for Respondent : Shri Amrish Jain, A.R.

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

Stay Order No. S/SJ/157/12-Cus dated
Final order No. C/A/150/12-Cus.

Per **D.N. Panda :**

Ld. Counsel suggests that if Revenue encashes bank guarantee to the tune of Rs. 2.5 crores (Rupees two and half crores) out of bank guarantee of Rs.9.00 crore, valid up to 27.1.2013 lying with Revenue authority, within two weeks from today that may not prejudice interest of Revenue to hear the Appellant on the basis of reply to the Show Cause Notice submitted today in sealed cover and delivery thereof taken by ld. A.R. to transmit the same to the ld. Adjudicating authority.

2. When aforesaid cooperative proposal comes forward from Appellant and also appreciating that Revenue was in dark when there was non-cooperation of the Appellant ~~was~~ in the past to complete adjudication, we direct ld. D.R. to transmit the sealed cover stated to have contained reply to the Show Cause notice to ld. Adjudicating authority with an advice to extend his cooperation to the Appellant to encash the bank guarantee of the aforesaid extent within two weeks of receipt of this order. Ld. Authority upon encashment of bank guarantee to the extent indicated above shall issue notice of hearing.

3. The Appellant shall appear before the ld. adjudicating authority to cooperate with him for encashment of bank guarantee stated aforesaid for encashment within two weeks of receipt of this order and enable him to proceed for hearing expeditiously. We hope anxiety expressed by us today shall be appreciated by both

sides when the Appellant is facing huge demand and gravious charges.

4. If the authority fixes date of hearing the Appellant shall cause appearance before him without seeking adjournment and lead its defence both on facts and law as well as merits of the case against allegation in the Show Cause Notice. Within six weeks of completion of the hearing the authority shall pass appropriate order. We make it clear that failure to carry out aforesaid direction shall render the appeal dismissed. With aforesaid conclusion, we remand the matter back disposing the appeal and stay application.

5. We have not passed above order unmindfully. We are conscious that interest of Revenue shall be prejudiced in absence of such an order as a preventive measure. We have also weighed Appellant's submission that it shall cooperate with the authority for passing appropriate order. We are also guided by para-7 of the judgement of the Apex Court in the case of **Dunlop India Ltd. Vs. CCE** – 1985 (19) ELT 22 and principle laid down in the judgment of Hon'ble High Court of Punjab & Haryana in the case of **Smart Ply wood** – 2012 (275) ELT 359 as well as in the case of **Shiv Seva Sadan Vs. CCE** – 2009 (237) ELT 695 to order as above.

6. In the result, both stay petition and appeal are disposed of in the manner indicated above.

(Dictated & pronounced in open Court)

(D.N. Panda)
Judicial Member

(Mathew John)
Technical Member

RM