

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

Appeal No. C/87 /2008 - CU[DB]

Date 13/03/2012

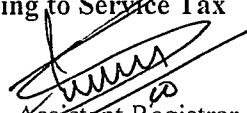
Assistant Registrar
C.E.S.T.A.T, New Delhi

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

Appellant
Vs
Respondent

M/S D.M.INTERNATIONAL

I am directed to transmit herewith a certified copy of Final order No.C/A/59/ 2012 CU[DB] dated 21.02.12
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 D.M.INTERNATIONAL
COMBINED BUSINESS CENTER,
CABIN NO.4, BASEMENT GOPALA
TOWER, 25, RAJENDERA PLACE,
NEW DELHI

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

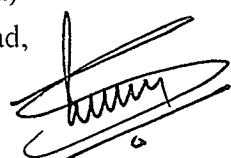
9. Easy Service Tax Online Dot Com Pvt.Ltd.407A,Iscon Mall,Above Star India Bazar,Satellite Road,
Ahmedabad-15

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.II, R.K. PURAM,
NEW DELHI-110066**

COURT NO. II

Customs appeal No. 87 of 2008

[Arising out of Order-in-Appeal No. CC(A)/185-96/ICD/D-II/2007 dated 26.10.2007 passed by the Commissioner of Customs (Appeals), New Delhi].

Date of Hearing/decision: 21st February, 2012

For approval and signature:

Hon'ble Shri D.N. Panda, Judicial Member
Hon'ble Shri Rakesh Kumar, Technical Member

1	Whether Press Reporters may be allowed to see the Order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982?	
2	Whether it should be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	
3	Whether Their Lordships wish to see the fair copy of the Order?	
4	Whether Order is to be circulated to the Departmental authorities?	

CC (ICD), Tughlakabad,
New Delhi

Appellant

Versus

M/s. D.M. International

Respondent

Present for the Appellant : Shri B.L. Soni, D.R.
Present for the respondents : None

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

FINAL ORDER NO. C1 A1 59/12-Cus'

Per D.N. Panda:

None present for the respondent. Learned Representative for Revenue has no cogent evidence to satisfy that disturbance

of transaction value was warranted. He says that adjudication was made on NIDB data.

2. Heard Revenue.

3. Suspicion how grave may be, is not substitute of proof. In absence of any proof ^{to the contrary,} enhancement of value is not warranted.

Accordingly Revenue's appeal is dismissed.

(Pronounced in the open Court)

(D.N.PANDA)
JUDICIAL MEMBER

(RAKESH KUMAR)
TECHNICAL MEMBER

RK