

F. No. 13-68/ CESTAT/CPIO-ND/VPP/2018
Customs, Excise and Service Tax Appellate Tribunal
West Block No. 2, R.K. Puram, New Delhi-110 066

CPIO ID No. 13-68/2018

Subject: Information sought under RTI Act, 2005.

Sir/Madam,

This office is in receipt of an RTI application on 06.11.2018, from Sh. A.K. Jain, Advocate, which is neither in the format nor it contains complete details of the document/record which's copy is sought for under the RTI Act.

It also does not contain the Identity proof of the applicant.

Therefore, the requirements may be completed within **07 days** of receipt of this **defective application** to make the CPIO enable to distribute the RTI Application at the proper place. If it is not complied with, it shall be presumed that the applicant is not interested, and the same shall stand dismissed automatically.



CPIO
CESTAT New Delhi
Date: 12.11.2018

To:

1. Sh. A. K. Jain,
F-1303, Celebrity Homes,
Palam Vihar, Gurgaon -122017





T.O.

13-68/CESTAT/18

Date: 01.11.2018

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To,

The CPIO,
CESTAT, West Block No. 2,
R.K. Puram,
New Delhi

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SUBJECT: INFORMATION REQUIRED UNDER THE RTI ACT, 2005

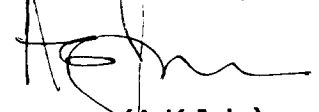
Sir,

Undersigned may please be provided with the following information from your goodself under the Right to Information Act, 2005:-

Copy of Final Order Nos. 427-428/2005-C dated 09.05.2005 in the case of Commissioner Vs Pashupati Acrylon Ltd.

A mandatory fee of Rs. 10/- vide IPO No. 44F 009519 is being enclosed.

Yours Sincerely,



(A K Jain)
Advocate

F-1303, Celebrity Homes,
Palam Vihar,
Gurgaon - 122 017
0124-4030943
Mobile: 09810019781
email: akjain2004@rediffmail.com

● **Clandestine removal of acrylic fiber as fiber waste when not established on appreciation of evidence**

The Supreme Court Bench comprising Hon'ble Mr. Justice A.K. Sikri and Hon'ble Mr. Justice Rohinton Fali Nariman on 30-7-2015 **dismissed** the Civil Appeal Nos. 436-437 of 2006 filed by Commissioner of Central Excise, Meerut against the CESTAT Final Order Nos. 427-428/2005-C, dated 9-5-2005 (*Commissioner v. Pashupati Acrylon Ltd.*). While dismissing the appeals, the Supreme Court passed the following order :

"After going through the orders passed by the authorities below, we find that no question of law is involved in these appeals and it only pertains to findings of fact.

These appeals are accordingly dismissed."

The Appellate Tribunal in its impugned order had held that Revenue has failed to establish factum of clearance of acrylic fiber as fiber waste as none of the purchasers in their statement have admitted that they purchased anything else other than fiber waste. Further test reports relied by Revenue are also not conclusive inasmuch as samples were not drawn as per specifications prescribed in Note 1 of Chapter 55 of Central Excise Tariff. Further, appellant had been working under physical control till 1993 and hence two of show cause notices were in any case time barred. Commissioner's order was upheld.

[*Commissioner v. Pashupati Acrylon Ltd. - 2016 (342) E.L.T. A184 (S.C.)*]