

7/11/06
9
CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
WEST ZONAL BENCH

O-20, Meghani Nagar, New Mental Hospital Compound Ahmedabad - 380 016.
(Tel. : 079-22683202)

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F.C.
N.P.

File No. E/3075 & 3076/06 Dated 17.11.06

From : THE ASSISTANT REGISTRAR, Cestat, Ahmedabad

To, C.C.D.P.S.C.
Rajkot

In the matter of : C.C.D.P.S.C. Rajkot Appellant
V/S.
M/s. Uttam Cast & Tube Respondent

I am directed to transmit herewith a certified copy of Order
No. D/164 & 165/WZB/AH'6ad/06 dated 3.11.06

passed by the Tribunal under Section 35(1) of the Central Excise Act, 1944, Section 129 (B) of the Customs Act, 1962 and Finance Act, 1994.


Asstt. Registrar

Copy to :

1. Respondent Mridhaan Cast
M/s. Uttam Cast
Plot no. 518, UEDDC,
Tamnagar (2) M/s. Uttam Cast
B-12, UEDDC,
Tamnagar
2. Advocate / Consultant
3. Chief Commissioner, C. Excise/Customs Ahmedabad
4. Comm. C.Ex. / Customs (Appeals)
5. Jt. C.D.R. CESTAT, Ahmedabad
6. Central Library, CESTAT, New Delhi
7. CESTAT Bar Association, New Delhi
8. CESTAT Bar Association, Mumbai / Ahmedabad
9. Master File
10. M/s. Lexis Co. Limited
11. Centax Publication (P) Ltd.
12. M/s. Cen-cus Publications.
13. Deeparchie Publication.
14. M/s. Law Infotech Resources (P) Ltd.
15. Shri R. Venkatraman, Consultant.
16. M/s. Excise & Customs Cases
17. Tax India Online Ltd.


Asstt. Registrar



(6)

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL,

West Zonal Bench, O-20, Meghani Nagar, Ahmedabad

COURT-II

Appeal Nos. E-3075 & 3076/01

[Arising out of Order-in-Original No.27/Commr./2000 dt. 27.11.2000 passed by the Commissioner (Appeals), Central Excise & Customs, Rajkot I]

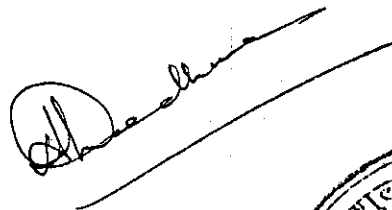
Date of hearing	03/11/2006
Date of decision	03/11/2006

For Approval and signature:

Hon'ble Mrs. Archana Wadhwa, Member (Judicial)
Hon'ble Mr. M. Veeraiyan, Member (Technical)

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 should be released under Rule 27 of 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 Departmental authorities?	Yes

Commissioner of Central Excise & Customs, Rajkot	Appellant
<i>Versus</i>		
M/s Uttam Cast M/s Manidhar Cast	Respondent





Appearance:

Shri K.J.Sanchis, Authorised Representative (DR) for Revenue,
None for the respondents

Coram:

Mrs. Archana Wadhwa, Member (Judicial)
Shri M. Veeraiyan, Member (Technical)

ORDER No. A/166 & 165/WAB/AH/Gud/06

Per: Mrs. Archana Wadhwa :

The short issue involved in both the appeals of the Revenue is as to whether the provisions of Section 11AB would be applicable for the period prior to 28.9.96, when the same were enacted.

2. We find that the issue is no more res integra and stands decided by the Tribunal's judgement in the case of M/s Markandy Prasad Radhakrishna Prasad Pvt. Ltd. Vs. CCE reported in 1998 (25) RLT 919. The said decision was subsequently confirmed by the Hon'ble Supreme Court. As such, we find no merits in the Revenue's appeal and reject the same.

Pronounced in the open Court

(M. Veeraiyan) Member (Technical)	(Archana Wadhwa) Member (Judicial)
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Copy of the Order Forwarded and
का द्वारा/कमिशन/विभागीय प्रकल्पित
The Assessors/The Commissioners The
DR, C.E.S.T.A.T.
संलग्न प्रकल्पित
TRUE COPY

सहायक रजिस्ट्रार
Assistant Registrar
गणेशगुल्क उत्पादशुल्क और सेवा
शुल्क अपील अधिकरण
Customs, Excise & Service Tax
Appellate Tribunal

6 DEC 2006

sd/-
6.11.06