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(167)

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
WEST ZONAL BENCH**

O-20, Meghani Nagar, New Mental Hospital Compound Ahmedabad - 380 016.
(Tel. : 079-22683202) FAX NO. 079-22683276

File No. E/1662/03 Dated 6.2.08

From : THE ASSISTANT REGISTRAR, Cestat, Ahmedabad

To, CCO SC Rajkot



In the matter of :

CCO SC Rajkot Appellant
V/S.
M/s. Reliance Petroleum Ltd. Respondent

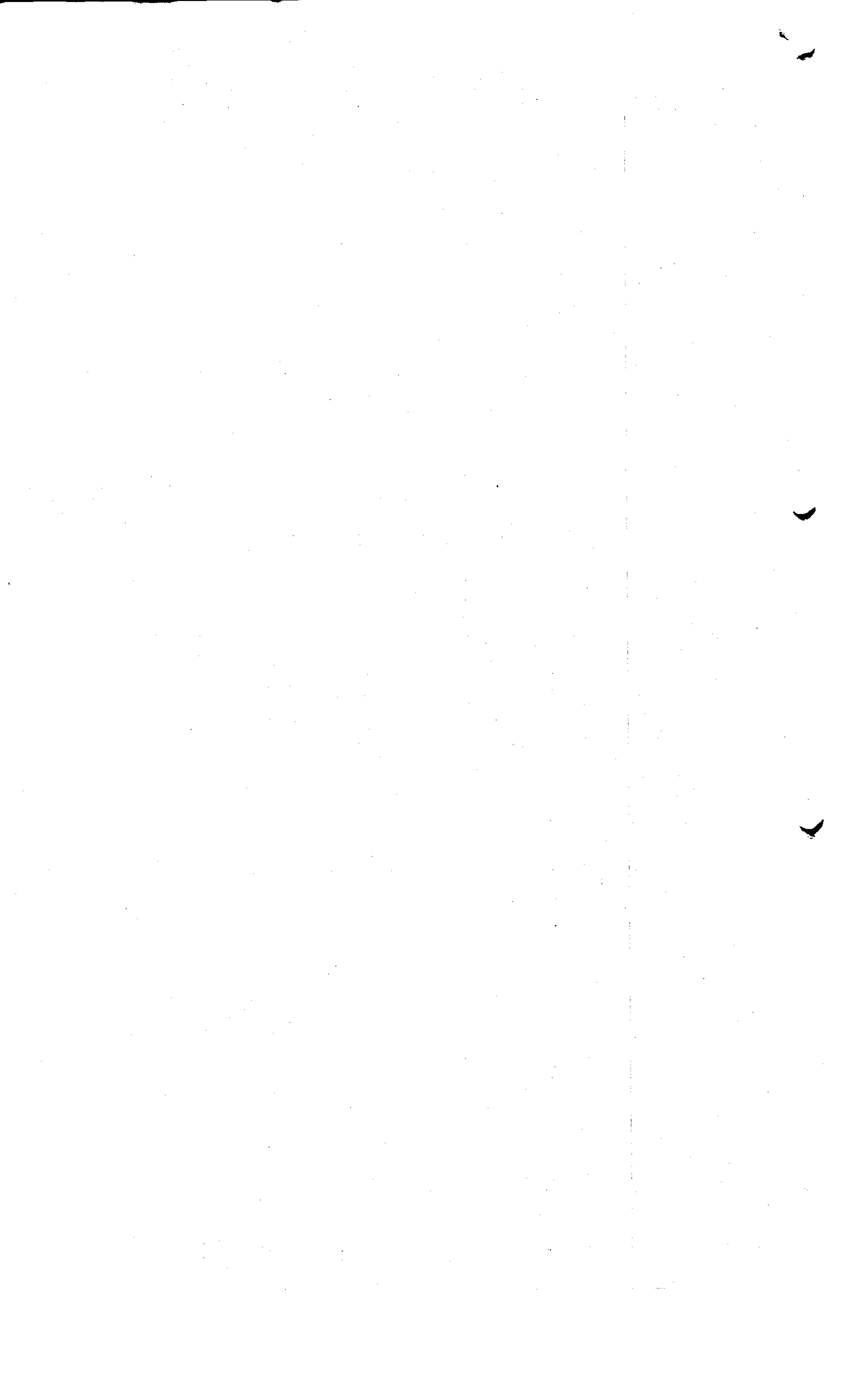
I am directed to transmit herewith a certified copy of Order
No. A/165/11263/A172/08 dated 28.1.08
passed by the Tribunal under Section 35(1) of the Central Excise Act, 1944, Section 129 (B) of the Customs Act, 1962 and Finance Act, 1994.

Asst. Registrar

Copy to :

1. Respondent
M/s. Reliance Petroleum Ltd.
Vill. Mith Khavali
Dist - Jamnagar
2. Advocate / Consultant
Sh. J.C. Patel
3. Chief Commissioner, C. Excise/Customs Ahmedabad
4. ~~Comm. C.Ex. / Custom (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. Commercial Laws of India Pvt. Ltd
11. Centax Publication (P) Ltd.
12. ~~M/s. Gen. use Publications.~~
13. Deeparch Publication.
14. M/s. Fakrman Allied Service Pvt. Ltd.
15. M/s. Raghu Raman's
16. M/s. Excise & Customs Cases
17. Tax India Online Ltd.

Asst. Registrar



**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
WEST ZONAL BENCH AT AHMEDABAD**

COURT II

Appeal No. E/1662/2003

Arising out of Order-in-Original No.49/Commr/2002, dt.31.5.02.

Passed by: Commissioner of Central Excise & Customs, Rajkot

For approval and signature:

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

1. Whether Press Reporters 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 the 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

Appellant/s
CCE Rajkot

Vs

Respondent/s
M/s Reliance Petroleum Ltd.

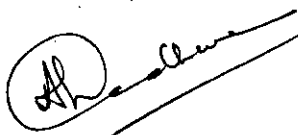
Represented by
Dr.M.K. Rajak, SDR

Represented by
Shri J.C. Patel, Adv.

CORAM:

MRS. ARCHANA WADHWA, MEMBER (JUDICIAL)
MR. M. VEERAIYAN, MEMBER (TECHNICAL)

Date of Hearing: 28.01.08
Date of Decision: 28.01.08





ORDER No. A/165 /WZB/AHD/2008

Per: Mrs. Archana Wadhwa, Member (Judicial)

The Commissioner, while confirming the duty in respect of the fuel used in the manufacture of electricity, which in turn stands used in the residential premises or supplied to Gujarat Electricity Board grid, has not imposed any personal penalty upon the respondent. Revenue's appeal prays for imposing penalty.

2. We find that an identical issue was dealt with by the Tribunal in case of M/s Reliance Industries Limited vide Order No.A/70/WZB/AHD/2008, dt.15.1.08. While confirming the demand of duty on an identical ground, the tribunal has set aside the personal penalty, as not warranted. As such, we do not find any justification for imposition of penalty upon the respondent.

3. Revenue's appeal is, accordingly, rejected.

(Pronounced in Court)

Sd/-
(M. Veeraiyan)
Member (Technical)

cbb

Sd/-
(Archana Wadhwa)
Member (Judicial)

आदेश को प्रति निका आभेदित
Copy of the Order Forwarded and
पर माल/क/विभागा/विभागीय प्रतिनिधी
The Assesse/Tax Commission, The
DR, C.E.S.T. E.
मन्वलिने प्रतिनिधी
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सहायक रजिस्ट्रार
Assistant Registrar
सिमा शुल्क अधिनियम और सेवा
शुल्क अधिनियम अधिनियम
Customs, Excise & Service Tax
Appellate Tribunal

- 7 FEB 2008

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
WEST ZONAL BENCH

O-20, Maghani Nagar, New Mental Hospital Compound Ahmedabad - 380 016.
(Tel. : 079-22683202) FAX NO. 079-22683276

File No. E/993/2006 Dated 6.2.08

From : THE ASSISTANT REGISTRAR, Cestat, Ahmedabad

To, M/s M/L Dantpro (P) Ltd.
P/O No. 722, Bomanth Road,
Vill - Dabhoi,
Daman - 396210



In the matter of :

M/s M/L Dantpro (P) Ltd. Appellant
V/S.
C.C.E.S.C. Daman Respondent

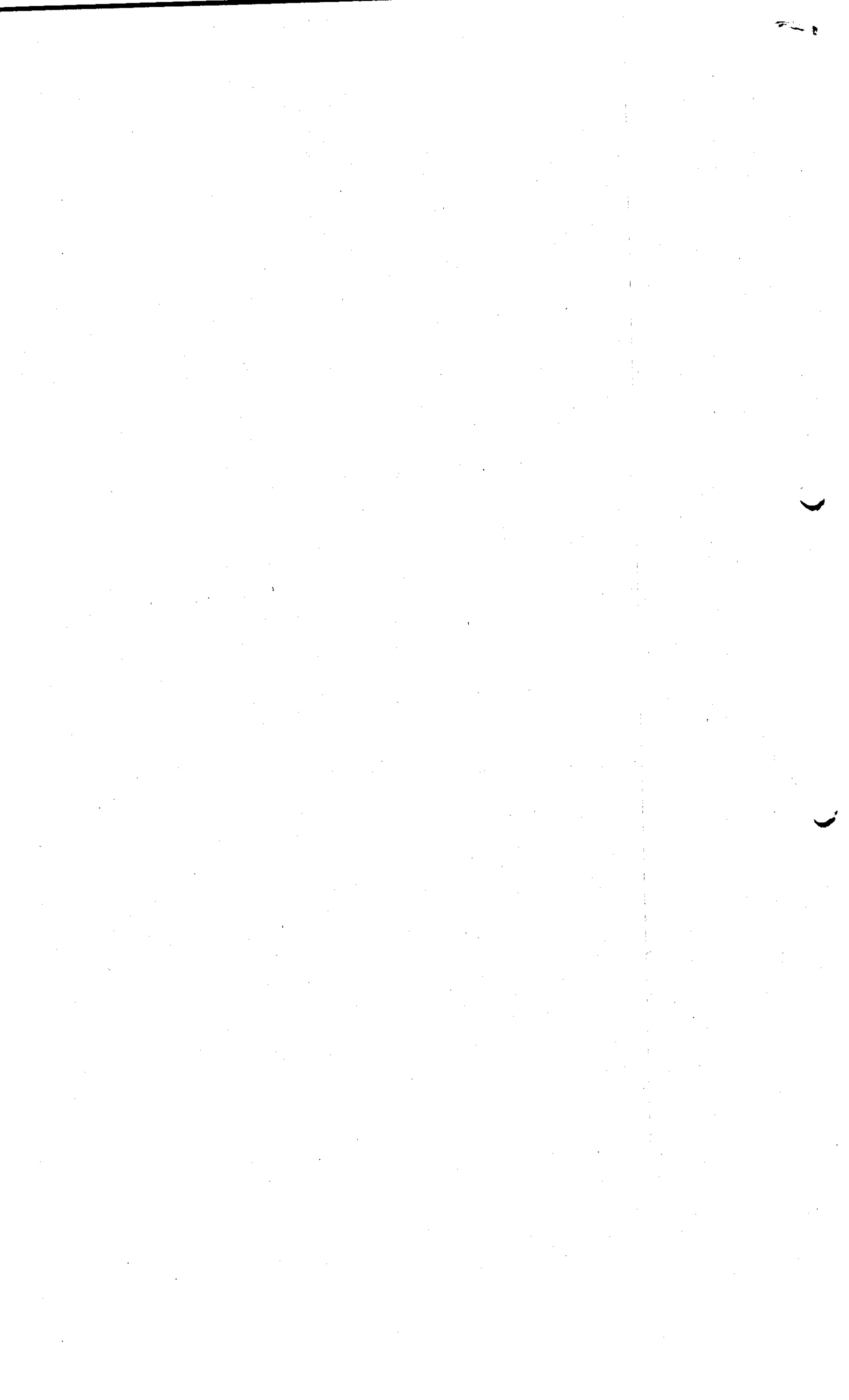
I am directed to transmit herewith a certified copy of Order
No. A/166/W205/PW/D/08 dated 29.1.08
passed by the Tribunal under Section 35(1) of the Central Excise Act, 1944, Section 129 (B) of the Customs Act, 1962 and Finance Act, 1994.

Asst. Registrar

Copy to :

1. Respondent C.C.E.S.C. Daman
2. Advocate / Consultant Sh. V.S. Sejjal
17, Makarji Mansion,
Balghat Road,
Mahim, Mumbai-16
3. Chief Commissioner, C. Excise/Customs Vadodara
4. ~~Comm. C.Ex. / Custom (Appeals)~~
5. ~~Jt. C.D.R. CESTAT, Ahmedabad~~
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15. ~~M/s. Raghuraman's~~
16. ~~M/s. Excise & Customs Cases~~
17. ~~Tax India Online Ltd.~~

Asst. Registrar



**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
WEST ZONAL BENCH AT AHMEDABAD**

COURT II

Appeal No. E/993/2006

Arising out of Order-in-Original No.01/Demand/Daman/2006, dt.31.1.06.

Passed by: Commissioner of Central Excise & Customs, Daman.

For approval and signature:

Hon'ble Mrs. Archana Wadhwa, Member (Judicial)

Hon'ble Mr. M. Veeraiyan, Member (Technical)

- 1 Whether Press Reporters 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 the 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

Appellant/s

M/s Mul Dentpro (P) Ltd.

Vs

Respondent/s

CCE Daman

Represented by
Shri V.S. Shejpal, Adv.

Represented by
Shri D.S. Negi, SDR

CORAM:

MRS. ARCHANA WADHWA, MEMBER (JUDICIAL)

MR. M. VEERAIYAN, MEMBER (TECHNICAL)

Date of Hearing: 29.01.08
Date of Decision: 29.01.08



ORDER No. *A/166* /WZB/AHD/2008

Per: Mrs. Archana Wadhwa, Member (Judicial)

The disputed issue is as to whether the appellant's product i.e. shampoos and ayurvedic cosmetic creams cleared in sachet/pouches weighing/measuring below 10 mg/ml are required to be assessed to duty in terms of Section 4, ^{or 4A} stand decided in the appellant's own case, vide order No.A/444/WZB/Ah^hbad/07, dt.14.2.07. It has been held that Section 4A is not applicable in terms of Larger Bench decision of the Tribunal in case of CCE Mumbai Vs. Urison Cosmetics Ltd. - 2006 (198) ELT 508 (Tri-LB).

2. By following the said decision, we set aside the impugned order and allow the appeal with consequential relief to the appellant.

(Pronounced in Court)

sdic
(M. Veeraiyan)
Member (Technical)

cbb

sdic
(Archana Wadhwa)
Member (Judicial)

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प्रमाण/कॉपी/प्रमाणित प्रतिनिधि
The Assessee/Commissioner/The
R. G. S. T. A.
आदेशित प्रतिनिधि
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सहायक रजिस्ट्रार
Assistant Registrar
संगणक उद्योग और सेवा
शुल्क अर्पित अधिकारण
Customs, Excise & Service Tax
Appellate Tribunal

F-7 FEB 2008