

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
OLD RED BUILDING, 38, M.G. Marg, CIVIL LINES, ALLAHABAD

Dated: 13/3/2016

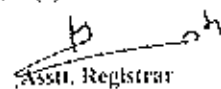
To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/ 70007/2016 SM dated 08/1/2016

I am directed to transmit herewith a certified copy of order passed by the Tribunal under section 35-C(1) of the Central Excise and Salt Act, 1944.


Asstt. Registrar

Application	Appeal	Name and Address of Appellant
		E/55675/2014 SHRAVASTI SAHKARI CHINNI MILLS LTD NANPARA,BAHRAICHI(UP)

Name and Address of Respondent	CCE, ALLAHABAD 38 M.G.MARG, CIVILLINE, ALLAHABAD
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Other Appellants and Respondents as per Annexure

Copy To

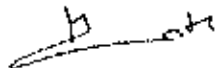
3 Advocate(s) / Consultant(s): SH VIKRANT KACKRIA, ADV
509, SECTOR-7,
PANCHKULA, HARYANA,

- 4 Bar Association, CESTAT, Delhi
- 5 Director Publications, Customs, Excise, I.P. Estate, Delhi
- 6 M/s Centax Publications Pvt. Ltd., 1512-B, Bhishm Pitamah Marg, 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, Satellite Road, Ahmedabad-15
- 10 LAWCRUX Advisors Pvt. Ltd., LAW House, 1-8, Sector-10, Faridabad 121003 (Haryana)
- 11 TaxIndiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070

12 Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Inclave, Hyderabad - 38

13 The ICFAI society, 52, Nagarjuna Hill, Punjagutta Hyderabad.-500082

14 C.D.R. 15 Office Copy 16 Guard File


Asstt. Registrar
Regional Bench, Allahabad

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL,
REGIONAL BENCH : ALLAHABAD**

Ex.Appeal Nos.55675/14

Arising out of OIA No.43-CE/Alld./2014 dated 05/08/2014 passed by
the Commissioner (Appeals), Central Excise & Service Tax, Allahabad.

For approval and signature:

HON'BLE MR. ANIL CHOUDHARY, MEMBER (JUDICIAL)

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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? : Yes
 3. Whether His Lordship wishes to see the fair copy
of the Order? : Seen
 4. Whether Order is to be circulated to the Departmental
Authorities? : Yes
-

M/s Shrivasti Sahkar Chinni Mills Ltd.

...APPELLANT(S)

VERSUS

Commissioner of C.Ex. & S.Tax, Allahabad

RESPONDENT (S)

APPEARANCE

Shri Monoj Kumar, Adv. for the Appellant (s)
Shri D. K. Deb, Asstt. Commr. (A.R.) for the Respondent

CORAM:

HON'BLE MR. ANIL CHOUDHARY, MEMBER (JUDICIAL)

DATE OF HEARING & PRONOUNCEMENT : 08.01.2016

Final ORDER NO. 70007/2016



Per Mr. Anil Choudhary :

The appellant, a sugar manufacturer, is in appeal against order in appeal dated 5/8/14 passed by the Commissioner of Central Excise, Allahabad wherein the appeal was dismissed for want of pre-deposit as directed by this Tribunal in final order dated 11/9/12 in the earlier round of litigation.

2. The Id. Counsel for the appellant states that subsequent to dismissal of the appeal by Id. Commissioner they have made pre-deposit by way of debit in their Cenvat register Rs.60,305/- on 15/11/14 and Rs.1,20,610/- on 26/12/15. Thus, they have deposited the amount of 30% of the tax in dispute. He further states that the tax could not be deposited earlier due to financial difficulty. Accordingly, he prays for excepting the pre-deposit in terms of the earlier order dated 11/9/2012 and remand the matter back to the Id. Commissioner (Appeals) with a direction to decide the appeal on merits.

3. The Id.A.R. for revenue relies on the impugned order.

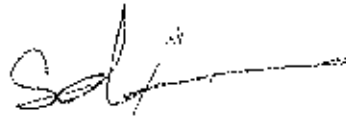
4. Having considered the rival contentions, as the appellant have made the deposit in terms of the earlier order of this Tribunal, I remand the matter to the Id. Commissioner (Appeals) for hearing on merits and to pass a reasoned order.

5. Thus, the appeal is allowed by way of remand. The appellant is also directed to appear before the Id. Commissioner (Appeals) with a



copy of this order within a period of 8 weeks from the date of receipt of this order and seek opportunity of hearing.

(Dictated and pronounced in the open Court)



(ANIL CHOUDHARY)
MEMBER (JUDICIAL)

mm

प्रमाणित प्रती / Certified True Copy
21.1.16
बलायक प्रमाणित / Auth. Registrar
सीमांत, जयपुर/सीमांत प्रमाणित
प्रमाणित प्रमाणित / (C.E.S.T.A.T.)
38, एम. जी. मंग, गैरिगाव-211001
38, M. G. MANG, GAIRIYAR-211001