

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
38, MG Marg Civil Lines, Old Red Building, Allahabad-211001
Regional Branch, Allahabad

Dated: 22/09/2016

To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/70845/2016-SM[BR] dated 19/09/2016

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.

b
 Asstt. Registrar

Application	Appeal	Name and Address of Appellant
1	E/1623/2008	SIMBHAOLI SUGAR LTD DISTILLERY DIVISION, P.O. SIMBHAOLI, DISTT- GHAZIABAD(UP) Name and Address of Respondent -C.C.E. MEERUT II Opp. Saheed Park (Near Ashok ki Lat) Delhi Road, Meerut (UP)

Copy To

3 Advocate(s) / Consultant(s):

Kamaljeet Singh
 J-144, PATEL NAGAR -I,
 GHAZIABAD,
 UTTAR PRADESH

4 Bar Association, CESTAT, Allahabad

5 Director Publications, Customs, Excise. I.P. Estate, Delhi

6 M/s Centax Publications Pvt. Ltd., 1512-B, Bhashin 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 Enclave, Hyderabad - 38

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

14 M/S Knowledge Processing Pvt. Ltd.(taxinmanagementindia.com), FF-19, 1st Floor, Cross River Mall, CBD Ground, Near Karkardoma Court, Delhi-110032

15 C.D.R. ~~16 Office Copy~~ ~~17 Guard File~~

b
 Asstt. Registrar

727/16/16
ISSUED ON

SIGN. (DESPATCH SECTION)
CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL
38, M. G. MARG, ALLAHABAD-211001.

IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL
REGIONAL BENCH: ALLAHABAD
COURT No. I

APPEAL No.E/1623/2008-EX[DB]

(Arising out of Order-in-Appeal No. 47-CE/MRT-II/2008 dated 25/02/2008 passed by Commissioner of Central Excise & Customs (Appeals), Meerut-II)

For approval and signature:

Hon'ble Mr. Anil Choudhary, Member (Judicial)

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 would be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	Yes
3.	Whether their Lordships wish to see the fair copy of the order?	Seen
4.	Whether order is to be circulated to the Department Authorities?	Yes

Simbhaoli Sugar Ltd.

Appellant

Vs.

Commissioner of Central Excise, Meerut-II

Respondent

Appearance:

Shri Kamal Jeet Singh, Advocate
Shri Rajeev Ranjan, Joint Commissioner (AR),

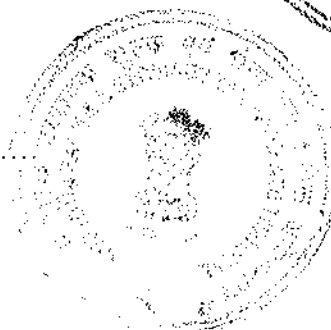
for Appellant
for Respondent

CORAM:

Hon'ble Mr. Anil Choudhary, Member (Judicial)

Date of Hearing : 19/09/2016
Date of Decision : 19/09/2016

FINAL ORDER NO 70845/2016



Per: Anil Choudhary

Heard the parties. It is seen that appellant reversed CENVAT credit on molasses lost in storage/wastage in handling or being so pointed out by the Revenue during August to October, 2005. Thereafter SCN is issued after almost two years in August, 2007. Thus, I hold, the SCN to be bad as extended period is held not invokable. Accordingly, the appeal is allowed and impugned order is set aside.

(Dictated in Court)

(ANIL CHOUDHARY)
MEMBER (JUDICIAL)

akp

प्रमाणित प्रति / Certified True Copy

24.10
सहायक रजिस्ट्रार / Asst. Registrar
राजस्थान राजस्व विभाग एवं सीएचए
अपील अधिकारी / (C.E.S.T.A.T.)
38, एम.जी. मार्ग, एलाहाबाद-211001
38, M. G. MARG, ALLAHABAD-211001

