

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

Dated: 22/04/2016

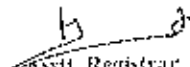
To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/ 70146-70148/2016 SM dated 22/4/2016

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 Appell

Name and Address of Appellant

E/54037,54038&54050/2014 COMMISSIONER OF CENTRAL
EXCISE, ALLAHABAD
38 M.G.MARG, CIVIL LINES
ALLAHABAD
KISHORE ZARDA FACTORY
D-51/19, SURAJKUND
VARANASI, UP

Name and Address
of Respondent

CHANDRA KISHORE
D-51/19, SURAJKUND
VARANASI, UP
KHANDLWAL SURTI
53/7, GURUNANAK BUILDING
NAAGANI, KANPUR, UP

Other Appellants and Respondents as per Annexure

Copy To

3 Advocate(s) / Consultant(s) SHAMIT AWASTHI, ADV
H-1, 1ST FLOOR
RADHEY APARTMENT,
PLOT NO 7/116A, SWAROOP
NAGAR, KANPUR-208002

4 Bar Association, CESTAT, ALLAHABAD

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 Rousek Road, New Delhi-110005

9 Easy Service Tax Online Dot Com Pvt. Ltd., 407A, Ison 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

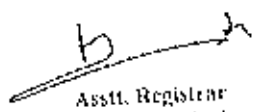
12 Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Hyderabad -- 58

13 The ICEAI 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.54037,54038 & 54050/14

Arising out of O/A Nos.28-30/CE/ALLD/2014 dated 30.01.2014 passed by Commr. (Appeals) of Customs & Central Excise, Allahabad.

For approval and signature:

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

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
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CC & C.Excise, Allahabad

...APPELLANT(S)

VERSUS

M/s Kishore Zarda Factory
Shri Chandra Kishore, Partner of M/s Kishore Zarda Factory
M/s Khandelwal Surti House

RESPONDENT (S)

APPEARANCE

Shri Pawan Kumar Singh, Supdt. (A.R.) for the Department
Shri Amit Awasti, Advocate for the Respondent (s)

CORAM:

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

DATE OF HEARING & PRONOUNCEMENT : 22. 04. 2016

Final ORDER NO. 70146-70148/2016



Per Mr. Anil Choudhary :

As the amount involved in these Revenue's Appeals, is less than Rs.10.00 lakhs each, in view of CBEC Instruction F.No.390/Misc/163/2013-JC dated 17.12.2015, read with CBEC Instruction dated 01.01.2016, these appeals are dismissed under the Litigation Policy, without entering into merits.

(Pronounced in the open Court)

mm


(A. CHOUDHARY)
MEMBER (JUDICIAL)

प्रमाणित प्रति / Certified True Copy
4.5.16
सहायक नजीवर / Asstt. Registrar
सीमासुलभ, जयपुर
अधीन अधिकरण / (C.E.S.T.A.N.)
38, एम. जी. मार्ग, इलाहाबाद-211001
38, M. G. MARG, ALAHAABAD-211001