

Dated: 27/08/2016

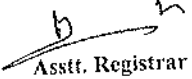
To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/70718/2016-EX[DB] dated 22/08/2016

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
1	E/2466/2006	CCE GHAZIABAD C.G. O. COMPLEX-II, KAMLA NEHRU NAGAR, GHAZIABAD 201302
		Name and Address of Respondent
2		M/S STEEL INDUSTRIES OF HINDUSTAN C-91A, INDL AREA BULANDSHAHR ROAD GHAZIABAD,,

Copy To**3 Advocate(s) / Consultant(s):** SH RAJESH CHIBBER, ADV
FA-9 KAVI NAGAR
GHAZIABAD

5 Bar Association, CESTAT, Allahabad

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

7 M/s Centax Publications Pvt. Ltd., 1512-B, Bhishm Pitamah Marg, New Delhi-3

8 Company Law Institute of India Pvt. Ltd., No.2 (old no.36), Vaithyaram Street, T. Nagar, Chennai 17

9 Taxmann Allied Service Pvt. Ltd., 59/32, New Rohtak Road, New Delhi-110005

10 Easy Service Tax Online Dot Com Pvt. Ltd., 407A, Iscon Mall, Satellite Road, Ahmedabad-15

11 LAWCRUX Advisors Pvt. Ltd., LAW House, 1-8, Sector-10, Faridabad 121003 (Haryana)

12 TaxIndiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070

13 Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Hyderabad - 38

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

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

16 C.D.R. 17 Office Copy 18 Guard File


Asstt. Registrar

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
REGIONAL BENCH: ALLAHABAD****DIVISION BENCH****Appeal No. E/2466/2006-EX(DB)****Dated of Hearing/decision: 22/8/2016**

[Arising out of Order-in-Appeal No. 45-CE/GZB/2006 dated 21/04/2006 passed by Commissioner (Appeals), Central Excise, Ghaziabad]

For approval and signature:

Hon'ble Shri Anil Choudhary, Judicial Member
Hon'ble Shri Anil G. Shakkarwar, 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 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

C.C.E., Ghaziabad

Appellant

Vs.

M/s Steel Industries of Hindustan

Respondent

Appearance:

Present for the Appellant: Shri D.K. Deb, (Assistant Commissioner) A.R.
Present for the Respondent: Shri Rajesh Chibber, Advocate

Coram: Hon'ble Shri Anil Choudhary, Member (Judicial)
Hon'ble Shri Anil G. Shakkarwar, Member (Technical)

Final Order No. 707**Per: Anil Choudhary**

Heard. In view of order of Hon'ble Allahabad High Court in Central Excise Appeal (Defect) No. 190 of 2006, on dated 26-7-2010, wherein it is held that pre-deposit of duty is not a condition precedent for claiming abatement under Rule 96ZP (2) of Central Excise Rules, this appeal is dismissed.

(Dictated and pronounced in the open Court)

Sd/-
(ANIL G. SHAKKARWAR)
MEMBER (TECHNICAL)

Sd/-
(ANIL CHOUDHARY)
MEMBER (JUDICIAL)

(K. Gupta)

प्रमाणित प्रति / Certified True Copy

[Signature]
सहायक पंजीकार / Asstt. Registrar
सीमाशुल्क, उत्पादशुल्क एवं सेवा कर
अपील अधिकरण / (C.E.S.T.A.T.)
38, एम. जी. मार्ग, अलाहाबाद-211001
38, M. G. MARG, ALLAHABAD-211001

