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

Dated: 30/12/2015

To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/ 70121/2015 dated 17/12/2015

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.**

30/12/15
Asstt. Registrar/SPS

Application	Appeal	Name and Address of Appellant
	E/2510/2006	CCE, MEERUTH SAHEED SMARK DELHI ROAD, BHANSALI GROUND, MEERUT

Name and Address of Respondent: SWASTIK SOLVENT PRODUCT LTD
BILASPOUR
DISTT-RAMPUR

Other Appellants and Respondents as per Annexure

Copy To

3Advocate(s) / Consultant(s): SH KAPIL VAISH,CA
B-51, BUTLER PLAZA
CIVIL LINES, BAREILLY
UP)

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, 1-6, 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 C.D.R. 15 Office Copy 16 Guard File

30/12/15
Asstt. Registrar/SPS
Regional Bench, Allahabad

IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
Old Red Building, 38 M.G. Marg, Civil Lines, Allahabad

DATE OF HEARING/DECISION : 17/12/2015.

Excise Appeal No. 2510 of 2006

[Arising out of the Order-in-Appeal No. 93/CE/MRT-II/2006 dated 24/04/2006 passed by The Commissioner (Appeals), Customs & Central Excise, Meerut – II.]

For Approval and signature :
Hon'ble Shri Anil Choudhary, Member (Judicial)
Hon'ble Shri B. Ravichandran, 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 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

CCE, Meerut – II — Appellant

Versus

M/s Swastik Solvent Product Ltd. — Respondent

Appearance

Shri D.K. Sinha, Authorized Representative (DR) – for the appellant.

Shri Ashish Vaish, C.A. – for the Respondent.

CORAM : **Hon'ble Shri Anil Choudhary, Member (Judicial)**
Hon'ble Shri B. Ravichandran, Member (Technical)

Final Order No. 70121 /2015 Dated : 17/11/2015

Per. B. Ravichandran :-

This appeal by the Revenue is against order of Commissioner (Appeals) dated 24/04/2006. The said impugned order was passed on appeal by the Department against the order-in-original dated 27/1/2005. We were informed by both, the Revenue and the respondent that the said original order was also subject matter of appeal by both Revenue and the respondent which was decided by the same lower Appellate Authority vide order dated 26/7/2005. In other words though the original order is one, the Commissioner (Appeals) passed two appeal orders to dispose of appeals by Revenue and the Respondent separately. Against the order dated 26/7/2005 of the Commissioner (Appeals) both Revenue and the Respondent preferred appeal before the Tribunal. The Tribunal vide final order No. 1483-1484/2007 - SM (BR) dated 04/10/2007 held that the respondent is eligible for interest for the period, three months from the date of order of Hon'ble Allahabad High Court. We are informed, in compliance of the said order of the Tribunal, the Assistant Commissioner granted additional refund on 12/09/2008.

As such, the present appeal by the Revenue against the very same order of Commissioner (Appeals) cannot be considered for decision as the same become infructuous. Considering the above factual position, as admitted both by Revenue and the Respondent, we dismiss the present appeal as infructuous.

(Order dictated and pronounced in the open court.)

Sd/-

(Anil Choudhary)
Member (Judicial)

Sd/-

(B. Ravichandran)
Member (Technical)

PK

सत्यापित प्रति / Certified True Copy
18.1.16
सहायक पंजीकार / Asstt. Registrar
सीमाशुल्क, उत्पादशुल्क एवं सेवा कर अपीलीय अधिकरण / (C.E.S.T.A.T.)
38, एम. जी. मार्ग, इलाहाबाद-211001
38, M. G. MARG, ALLAHABAD-211001