

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

Dated: 08/09/2016

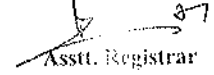
To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/70801/2016-SM[BR] dated 05/09/2016

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.


Asstt. Registrar

Application	Appeal	Name and Address of Appellant
1	E/2691/2007	PREMIER ALLOYS LTD. B-54 & 55, UPSIDC INDUSTRIAL AREA, MALWAN, DISTT. FATEHPUR
		Name and Address of Respondent
2		-C.C.E. KANPUR 117/7, SARVODAYA NAGAR, KANPUR 208005.

Copy To

3 Advocate(s) / Consultant(s):

BIPIN GARG
B-1/1289, A - VASANT KUNJ,
NEW DELHI

4 Bar Association, CESTAT, Allahabad

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

6 M/s Centax Publications Pvt. Ltd., 1512-B, Bhisun 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

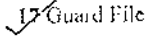
10 LAWCRUX Advisors Pvt. Ltd., LAW House, 1-8, Sector-10, Faridabad 121003 (Haryana)

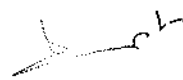
11 TaxIndiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070

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. (taxmanagementindia.com), FF-19, 1st Floor, Cross River Mall, CBI
Ground, Near Karkardooma Court, Delhi-110032

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


Asstt. Registrar

IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL,
REGIONAL BENCH : ALLAHABAD
COURT NO. : 1

Appeal No. : E/2691/2007-EX[SM]

Arising out of O/A No. 52-CE/LKO/2007 dated 30.04.2007 passed by
Commissioner (Appeals) of Customs, Central Excise & Service Tax,
Lucknow.

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

M/s Premier Alloys Ltd.

...APPELLANT(S)

Vs.

Commissioner of Central Excise, Kanpur

...RESPONDENT(S)

APPEARANCE:

Ms. Stuti Saggi, Advocate
Shri Rajiv Ranjan, Joint Commissioner (AR)

for the Appellant(s)
for the Department

CORAM:

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

DATE OF HEARING & PRONOUNCEMENT : 05/09/2015

Final-ORDER NO. 70801/2016

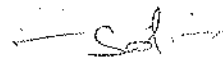
Per Mr. Anil Choudhary :

Heard the parties. I find that the SCN is vague, as there are no
details of calculation of physical stock found on the date of inspection



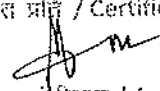
(26-02-2006). Panchnama is also silent on the same. Thus, the allegation of excess stock found on inspection is vague. Thus, the show cause is bad in law. Accordingly, the appeal is allowed. Impugned order is set aside. Appellant will be entitled to consequential benefits, in accordance with law. Appeal allowed.

(Pronounced in the open court.)


(ANIL CHOUDHARY)
MEMBER (JUDICIAL)

(Ansari)

प्रमाणित प्रति / Certified True Copy

 4/10/16 /SPS
सहायक पंजीकर / 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

