

Dated: 07/09/2016

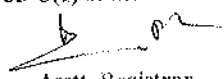
To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/70784/2016-EX[DB] dated 01/09/2016

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/222/2008	ORIENTAL TRIMEX LTD 26/25, BAZAR MARG, OLD RAJENDRA NAGAR, N DELHI.
		Name and Address of Respondent
2		-C.C.E. NOIDA C-56/42, SECTOR-62, NOIDA-201307

Copy To

3 Advocate(s) / Consultant(s):

S. Vyas Associates Advocates & Solicitors
P-13, SECTOR-12,
NOIDA, UTTAR PRADESH
201301

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), Vaidhyaram 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

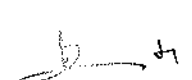
13 The ICFAI society, 52, Nagarjuna Hill, Punjagutta Hyderabad.-500082

14 M/S Knowledge Processing Pvt. Ltd.(taxmanagementindia.com), FF-19, 1st Floor, Cross River Mall, CBD
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/222/2008 -EX[DB]

Arising out of O/A No. 140-141/CE/APPL/NOIDA/07 dated 14.12.2007 passed
by Commr. (Appeals) of Customs & Central Excise, Noida.

For approval and signature:

**HON'BLE MR. ANIL CHOUDHARY, MEMBER (JUDICIAL)
HON'BLE MR. ANIL G. SHAKKARWAR, 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 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 Oriental Trimex Ltd.

...APPELLANT(S)

VERSUS

Commissioner of Central Excise, Noida.

...RESPONDENT(S)

APPEARANCE:

Shri Arun Pathak, Advocate

for the Appellant(s)

Shri Pawan Kumar Singh, Superintendent (AR),

for the Department

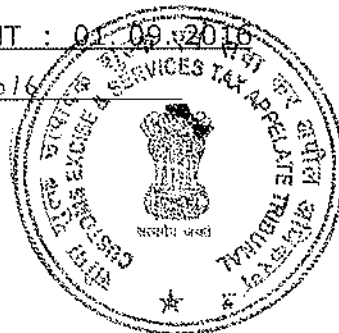
CORAM:

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

HON'BLE MR. ANIL G. SHAKKARWAR, MEMBER (TECHNICAL)

DATE OF HEARING & PRONOUNCEMENT : 01.09.2016

FINAL ORDER NO. 70784/2016

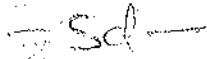


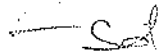
Per Mr. Anil Choudhary :

The appellant, M/s Oriental Trimex Ltd., is in appeal against the impugned Order-in-Appeal No. 140-141/CE/APPL/NOIDA/07 dated 14-12-2007 passed by the Commissioner (Appeals) of Central Excise, Noida.

2. Heard the parties.
3. The issue in this appeal is whether the appellant, processing or cutting of Marble Blocks into marble Slab & Tiles (both rough as well as polished) whether their activities amount to manufacture.
4. We find that this issue is no longer res-integra and is decided in favour of appellant vide Final Order Nos. 507-508/2009- EX[DB], dated 10-08-2009 reported at 2010 (249) E.L.T. 259 (Tri. – Delhi), the Tribunal held that the same does not amount to manufacture and accordingly no excise duty is chargeable. Following the ratio of the said decision (cited above), we allow this appeal with consequential benefits to the appellant. The impugned order is also set aside.

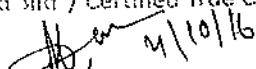
(Dictated and pronounced in the open Court)


(ANIL G. SHAKKARWAR)
MEMBER (TECHNICAL)


(ANIL CHOUDHARY)
MEMBER (JUDICIAL)

(Ansari)

प्रमाणित प्रति / Certified True Copy

 4/10/16
सहायक पंजीयन / Asstt. Registrar
सीमाशुल्क, उत्पादशुल्क एवं सेवा कर
अधीन अधिकरण / (C.E.S.T.A.E.)
38, एम. जी. मार्ग, इलाहाबाद-211001
38, M. G. MARG, ALLAHABAD-211001

