

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

Dated: 26/12/2016

To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/71165/2016-EX[DB] dated 20/12/2016

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/2978/2006	Asian Fertilizers Ltd. 23, Civil lines, Gorakhpur, (UP)
		Name and Address of Respondent
2		-C.C.E Allahabad 38, M.G. Marg, civil Lines, Allahabad

Copy To

3 Advocate(s) / Consultant(s):

S. P. OJHA
 299, BAGHAMBARI HOUSING SCHEME,
 ALLAHPUR,
 ALLAHABAD,
 UTTAR PRADESH

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), Vaithiyaram Street, T. Nagar, Chennai-17

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

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

10 TaxindiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070

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

12 The ICFAI society, 52, Nagarjuna Hill, Punjagutta Hyderabad. 500082

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

14 C.D.R.

15 Office Copy

16 Guard File


 Asstt. Registrar

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL,
REGIONAL BENCH : ALLAHABAD**

Appeal No.E/2978/2006-EX[DB]

Arising out of Order-in-Appeal No.81/CE/ALLD/2006 dated 11.07.2006 passed by Commissioner (Appeals) Customs & Central Excise, Allahabad.

M/s Asian Fertilizers Ltd.

...APPELLANT(S)

VERSUS

Commissioner of Central Excise, Allahabad

...RESPONDENT (S)

APPEARANCE:

None for the Appellant (s)

Shri Pawan Kumar Singh, Supdt. (AR) for the Department (s)

CORAM:

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

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

DATE OF HEARING:- 20.12.2016

FINAL ORDER No:- 71165/2016

Per Mr. Anil Choudhary :

List revised. None present for the Appellant.

2. The notice sent by the Registry from time to time. None appeared ^{on few dates} for appellant today and last ^{days}. It shows that the appellant is not ^{ed} interest to pursue their appeal. ^{for}
3. It may be mentioned that as per maxim, VIALATIBUS ET NON DORMIENTIBUS JURA SUB VENIUNT, law helps those who are vigilant and not those who got to sleep.
4. Hence, the appeal is dismissed for default.

(Dictated & pronounced in the open Court on)

**(ANIL G. SHAKKARWAR)
MEMBER (TECHNICAL)**

**(ANIL CHOUDHARY)
MEMBER (JUDICIAL)**

प्रमाणित प्रतिलिपि / Certified True Copy

2812
सहायक पंजीकार / Asstt. Registrar
सीमा शुल्क, उत्पाद शुल्क एवं सेवा कर
अपील अधिकरण / (C.E.S.T.A.T.)
38, एन. जी. मार्ग, इलाहाबाद-211001
38, M. G. MARG, ALLAHABAD-211001

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

Dated: 26/12/2016

To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/71166/2016-SM[BR] dated 11/11/2016

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/2757/2009	CCE GHAZIABAD C.G. O. COMPLEX-II, KAMLA NEHRU NAGAR, GHAZIABAD 201302

Name and Address of
Respondent

MAHABIR CYLINDERS LTD.
32-B, SITE-IV, INDUSTRIAL
AREA, SAHIBABAD. ,,

Copy To

3 Advocate(s) / Consultant(s):

Rajesh chibber
FA-9, KAVI NAGAR,
GHAZIABAD,
UP

4 Bar Association, CESTAT, Allahabad

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

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 Asstt. Registrar

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL,
REGIONAL BENCH : ALLAHABAD**

Appeal No.E/2757/2009-EX[SM]

Arising out of Order-in-Appeal Nos.167 & 168-CE/GZB/2009 dated 29.06.2009 passed by Pr. Commissioner (Appeals) Customs, Central Excise & S. Tax, Ghaziabad.

For approval and signature:

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
-

C.C.E., Ghaziabad

...APPELLANT(S)

VERSUS

M/s Mahabir Cylinders Ltd.

...RESPONDENT (S)

APPEARANCE:

Shri Rajeev Ranjan, Joint Commr. (A.R.) for the Department (s)
Shri Rajesh Chhibber, Advocate for the Respondent (s)

CORAM:

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

DATE OF HEARING & PRONOUNCEMENT : 11.11.2016

FINAL ORDER NO.- 71166/2016



Per Mr. Anil G. Shakkarwar:

This appeal is filed by the Revenue against Order-in-Appeal Nos.167 & 168-CE/GZB/2009 dated 29.06.2009 passed by Commissioner.

2. Heard the Ld. DR who has presented the grounds of Appeal

3. Heard the learned counsel for the respondent.

3.1 The learned counsel for the respondent submitted that in compliance to Commissioner (Appeal), Ghaziabad, Order-in-Appeal No.64-65-CE/GZB/2005 dated 16.05.2005, the Original Authority passed Order-in-Original No.199-R/08-09 & 200-R/08-09 both dated 28.11.2008. Aggrieved by the said two orders-in-Original dated 28.11.2008, Revenue preferred appeal before the Ld. Commissioner (Appeal) who decided the appeal through Order-in-Appeal No.167 & 168-CE/GZB/2009 dated 29.06.2009, Ld. Commissioner (Appeal) has held that there was no merit in appeals filed by the Revenue and rejected the appeals. Aggrieved by said Order-in-Appeal dated 29.06.2009, Revenue has preferred this appeal on the ground that said Order-in-Appeal dated 16.05.2005 was challenged by Revenue before this Tribunal. He further submitted that appeal arising out of Order-in-Appeal Nos.64-65-CE/GZB/05 dated 16.05.2005 was decided by this Tribunal through Final Order No.A/628-631/2012-CX on 29.02.2012, and through said Final Order appeals filed by

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Revenue were rejected. He urged that in view of said Final Order present appeal may be dismissed.

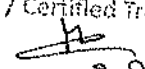
4. I have considered the facts put forth by learned counsel for the respondent and in view of the said facts, I reject the appeal filed by Revenue.

(Dictated & pronounced in the open Court)


(Anil G. Shakkarwar)
Member (Technical)

Mishra

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28/12
सहायक पंजीकार / Asstt. Registrar
संविधानसभा, उत्तराखण्ड एवं सेवा घर
अपील अधिकरण / (C.E.S.T.A.T.)
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