FAX : 0532-2400149

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

Dated: 23/09/2016

To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/70862/2016-SM[BR] dated 21/09/2016

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/CROSS/83/2006	E/3039/2005	CCE KANPUR 117/7 SARVODAYA NAGAR KANPUR
			Name and Address of Respondent
2			UNIVERSAL RUBBER INDUSTRIES Bye Pass Road, Firozabad,,

Copy To

3Advocate(s) / Consultant(s):

SH BIPIN GARG,ADV
B-1/1289-A, VASANT KUNJ
NEW DELHI-70

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

8Taxmann 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 17 Guard File

Asstt. Registrar

27/10/16

ISSUED ON

SIGN. (DESPATCH SECTION)
CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL
38, M. G. MARG, ALLAHABAD-211001.

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

CROSS Application No.E/CROSS/83/2006
IN
Appeal No.E/3039/2005-EX[SM]

Arising out of Order-in-Appeal No.247-CE/APPL/KNP/2005 dated 30.04.2005 passed by Commissioner (Appeals) Customs & Central Excise, Kanpur.

For approval and signature:

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

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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

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C.C.E., Kanpur ...APPELLANT(S)

VERSUS

M/s Universal Rubber Industries ...RESPONDENT (S)

APPEARANCE:

Shri Rajeev Ranjan Jt. Commissioner, (A.R.) for the Revenue
Ms. Stuti Saggi & Shri Bipin Garg, Advocates for the Respondent (S)

CORAM:

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

DATE OF HEARING & PRONOUNCEMENT : 21.09.2016

FINAL ORDER NO. – 70862/2016

Per Mr. Anil G. Shakkarwar :

The present appeal is filed by the Revenue against Order-in-Appeal No.247-CE/APPL/KNP/2005 dated 30.04.2005 passed by Commissioner (Appeals) Customs & Central Excise, Kanpur.

2. The Ld. Commissioner (Appeals) has held that the main issue involved in the case is clearance of Tread Rubber in the guise of Rubber Roll and that the only documents on the basis of which demand of duty of Rs.12,71,808/- was made was booking Register of M/s New Varanasi Transport Corporation and further held that the Original Authority did not adduce any single evidence which indicates that the appellants have manufactured Tread Rubber and further held that non-existence of key person namely Shri Ramesh Gupta dealing with booking and supplying on Tread Rubber and collection of money and disallowing cross-examination was breach of natural justice and set aside the Order-in-Original No.13/Additional Commr./MP/2004 dated 15.12.2004.

2. The Ld. Revenue preferred appeal against the said Order-in-Appeal. The Ld. DR for Revenue has taken me through the grounds of appeal.

3. The Ld. Counsel for the respondent has pleaded that the cross-examination of the persons requested by them was not allowed

by the Original Authority and therefore, principle of natural justice were violated.

4. I have carefully gone through the grounds of appeal at Para No.8, 9 & 10 of appeal paper book. The first ground of appeal is repetition of show cause notice and the second ground of appeal is narration about the circumstances under ~~where~~ which the department could not record the statement of Shri Ramesh Gupta. I do not find any ground, which could establish that the findings on the basis of which Ld. Commissioner (Appeals) has set aside the Order-in-Original, to be sustainable. I, therefore, dismiss the Revenue's Appeal. Cross Objection also stands disposed off. The Respondent shall have right to consequential relief, if any, as per Law.

(Dictated & pronounced in the open Court)

Sd/-

(ANIL G. SHAKKARWAR)
MEMBER (TECHNICAL)

Mishra

[illegible] / Certified True Copy

24.10.16

[illegible] / Asstt. Registrar
[illegible] सेवा कर
[illegible] / (C.E.S.T.A.T.)
[illegible]-211001
[illegible], ALLAHABAD-211001