

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

Dated: 22/09/2016

To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/70853/2016-SM[BR] dated 16/09/2016

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.

b
Asstt. Registrar

Application	Appeal	Name and Address of Appellant
1	E/868/2008	CERA DECOR LTD. C-27 & 28, SITE-C, UPSIDC INDUSTRIAL AREA, SURAJPUR, GREATER NOIDA.
		Name and Address of Respondent
2		-C.C.E. MEERUT II Opp. Saheed Park (Near Ashok ki Lat) Delhi Road, Meerut (UP)

Copy To

3 Advocate(s) / Consultant(s):

D. N. MALHOTRA
18, SHIVPURI, SAINT MICHAEL,
HIGH SCHOOL ROAD,
GURGAON, HARYANA
122001

✓ 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
- 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 Mrk 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. 46 Office Copy 17 Guard File

b
Asstt. Registrar

22/10/16
ISSUED ON

SECTION, DESPATCH SECTION)
CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL
38, MG MARG, ALLAHABAD-211001.

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL
REGIONAL BENCH : ALLAHABAD
COURT No. I**

APPEAL No. E/868/2008-EX[SM]

(Arising out of Order-in-Appeal No. 10/CE/APPL/NOIDA/08 dated 15/01/2008 passed by Commissioner of Central Excise & Customs (Appeals), Meerut-II)

For approval and signature:

Hon'ble Mr. Anil Choudhary, Member (Judicial)

1.	Whether Press Reporter 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

CERA Décor Ltd.

Appellant

Vs.

Commissioner of Central Excise, Meerut-II

Respondent

Appearance:

Shri B.L. Yadav, Consultant,
Shri M.P. Damle, Assistant Commissioner,

for Appellant
for Respondent

CORAM:

Hon'ble Mr. Anil Choudhary, Member (Judicial)

Date of Hearing & Date of Decision: 16/09/2016

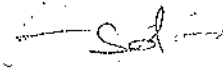
FINAL-ORDER NO. 70853/2016.....



Per: Anil Choudhary

Heard. As it is admitted fact that the appellant had paid the differential duty (short paid) with interest, before issue of SCN, the issue of SCN is hit under the provisions of Section 11A (2B) of the Act. Thus, appeal is allowed. The impugned order is set aside to the extent it confirms duty and penalty on the appellant. Appeal allowed.

(Pronounced in Court)


(ANIL CHOUDHARY)
MEMBER (JUDICIAL)

Ansari

W. 30.12.16 / Certified True Copy

25.12.16
REGISTRAR
CHANDIGARH
REGISTRATION
33, V.P. ROAD, CHANDIGARH-160001
33, M.G. ROAD, CHANDIGARH-160001

