

REGISTERED / AD

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
OLD RED BUILDING, 38, M.G. Marg, CIVIL LINES, ALLAHABAD**

Dated: 07/10/2015

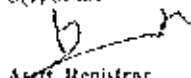
To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/ 70003 /2015- dated 14/09/2015

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
17329/2007		COMMISSIONER OF CENTRAL EXCISE, KANPUR, 1177, SARYODAYA NAGAR, KANPUR.

Name and Address of Respondent	VIVEK POLYCHEM(P) LTD H-44/15, PANKI INDUSTRIAL AREA, SITE-1, KANPUR.
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Other Appellants and Respondents as per Annexure

Copy To

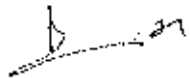
3 Advocate(s) / Consultant(s):

- 4 Bar Association, CESTAT, Delhi
- 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), Vaidhyanath Street, T. Nagar, Chennai-47
- 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, I-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 ICAT society, 52, Nagarjuna Hill, Punjagutta Hyderabad, -560082

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


Asstt. Registrar
Regional Bench, Allahabad

**APPELLATE TRIBUNAL
CIRCUIT BENCH AT ALLAHABAD**

APPEAL NO: E/329/2007

[Arising out of Order-in-Appeal No: 559-CE/APPL./KNP/2006 dated 15/11/2006 passed by the Commissioner of Customs & Central Excise (Appeals), Kanpur.]

For approval and signature:

**Hon'ble Shri P. S. Pruthi, Member (Technical)
Hon'ble Shri S. S. Garg, Member (Judicial)**

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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 CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not? No
 3. Whether Their Lordships wish to see the fair copy of the Order? Seen
 4. Whether Order is to be circulated to the Departmental authorities? Yes
-

Commissioner of Customs & Central Excise
Kanpur

Appellant

versus

Vivek Polychem (Pvt.) Ltd.
Respondent

Carinder

Appearance:

Shri Bharat B Sharma, Asstt. Commissioner (AR) for the appellant

None for the respondent

CORAM:

Hon'ble Shri P. S. Pruthi, Member (Technical)
Hon'ble Shri S.S. Garg, Member (Judicial)

Date of hearing:
Date of decision:

14/09/2015
14/09/2015

Final ORDER NO: 70003/2015



Per: P. S. Pruthi:

This appeal is filed by the Revenue. The amount involved is less than ₹ 5,00,000/-.

2. Keeping in view the fact that the amount involved is less than ₹ 5,00,000/- and as per the litigation policy of the Government vide Board's letter F.No. 390/Misc./163/2010-JC dated 17/08/2011 read with Hon'ble Gujarat High Court's judgments in the case of *Commissioner of Central Excise, Surat-I vs. Shreenath Fabrics* reported in 2014 (303) ELT 540 (Guj.) and in the case of *Commissioner of Central Excise, Vadodara-I vs. Pharmanza Herbal*

(P.S. Pruthi)
Member (Technical)

(S.S. Goff) /
Member (Judicial)

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