

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

REGISTERED / AD

Dated: 07/10/2015

To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/ 70004 /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
	E/542/2007	COMMISSIONER OF CENTRAL EXCISE, MEERUT-II, OPPOSITE SAHIB PARK, DELHI ROAD, MEERUT.

Name and Address of Respondent	PRAKASH WOOLEN MILLS LTD AMROHA, DELHI ROAD, CHAUDHARPUR, P. NAGAR, UP.
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Other Appellants and Respondents as per Annexure

Copy To

3 Advocate(s) / Consultant(s): SH NISHANT MISHRA, ADV
B2-3/4-31, SAROJINI APARTMENT
SAROJINI NAIDU MARG, ALLAHABAD

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

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

9 Easy Service Tax Online (Dot Com) Pvt. Ltd., 407A, Iscon Mall, Satellite Road, Ahmedabad-15

10 LAWCREX Advisers 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 - 58

13 The ICFAI society, 52, Nagarjuna Hills, Nagarjuna Hyderabad.-500082

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

Asstt. Registrar
Regional Bench, Allahabad

**IN THE CUSTOMS, EXCISE AND SERVICE TAX
APPELLATE TRIBUNAL
CIRCUIT BENCH AT ALLAHABAD**

APPEAL NO: F/542/2007

[Arising out of Order-in-Appeal No: 223-CE/MRT-II/2006 dated 30/11/2006 passed by the Commissioner of Customs & Central Excise (Appeals), Meerut – II.]

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
Meerut – II**

...Appellant

Versus

Prakash Woollen Mills Ltd.

...Respondent

Prakash

Appearance:

Shri G. K. Dixit, Addl. Commissioner (AR) for the appellant

Shri Nishant Mishra, Advocate for the respondent

CORAM:

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

Date of hearing: 14/09/2015
Date of decision: 14/09/2015

Final ORDER NO: 70004/2015

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*

Pvt. Ltd. reported in 2014 (306) E.L.T. 153 (Guj.) and the judgment of the Hon'ble Karnataka High Court in the case of *Commissioner of Central Excise, Bangalore-III vs. Presscom Products* reported in 2011 (268) E.L.T. 344 (Kar.), the appeal of the Revenue is dismissed without going into the merits of the case.

(Pronounced in Court)

(P.S. Pruthi)
Member (Technical)

(S.S. Gargi)
Member (Judicial)

प्रमाणित मूल / Certified True Copy
12-10-15
विनय कुमार / Asstt. Registrar
अधिनियम, संशोधन एवं अपील
अधीनस्थ / (C.E.S.T.A.T.)
38, गु. वि. मप, बंगलूर-211001
38, M. G. MARG, ALHABAD-211001