

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

Dated: 31/08/2016

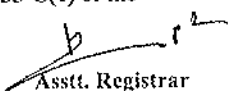
To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/70740/2016-SM|BR| dated 24/08/2016

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/50712/2015	KESARWANI ZARDA BHANDAR RANGE PHULPUR ALLAHABAD UP
		Name and Address of Respondent
2		C.C. & C.E. & S.T.-Allahabad 38...M G MARG...CIVIL LINES, ALLAHABAD,UTTAR PRADESH-211001

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), 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)

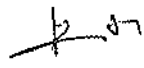
11 TaxIndiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070

12 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  Guard File

 Asstt. Registrar

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
REGIONAL BENCH: ALLAHABAD**

SINGLE MEMBER BENCH

Appeal No. E/50712/2015-EX(SM)

Dated of Hearing/decision: 24/8/2016

[Arising out of Order-in-Appeal No. 93/CE/Alld/2014 dated 18.11.2014 passed by Commissioner (Appeals), Central Excise, & Service Tax, Allahabad]

For approval and signature:

Hon'ble Shri Anil Choudhary, Judicial Member

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

Kesarwani Zarda Bhandar

Appellant

Vs.

C.C. & C.E. & S.T.- Allahabad

Respondent

Appearance:

Present for the Appellant: Shri S.P. Ojha, Consultant

Present for the Respondent: Shri Pawan Kumar Singh, Superintendent, AR

Coram: Hon'ble Shri Anil Choudhary, Member (Judicial)

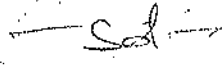
Final Order No. 70740

Per: Anil Choudhary



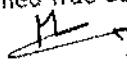
Heard the parties. It is an admitted fact, Appellant have filed one consolidated ER-4 Return for its 3 (three) Units. It have been explained that consolidated financial records are maintained for all units, at Unit No. 1. Hence, there is only a venial breach, as substantial compliance have been made. Thus appeal is allowed and impugned order is set aside, with consequential benefits.

(Dictated and pronounced in the open Court)


(ANIL CHOUDHARY)
MEMBER (JUDICIAL)

(K. Gupta)

प्रमाणित प्रति / Certified True Copy


सहायक पंजीकार / Asstt. Registrar
सीमाशुल्क, उत्पादशुल्क एवं सेवा कर
अपील अधिकरण / (C.E.S.T.A.T.)
38, एम. जी. मार्ग, इलाहाबाद-211001
38, M. G. MARG, ALLAHABAD-211001

