

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

Dated: 03/11/2017

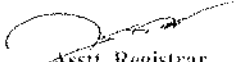
To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/71293/2017-EX[DB] dated 31/10/2017

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/2677/2007	CCE, KANPUR 117/7, Sarvodaya Nagar, Kanpur 208005.
		Name and Address of Respondent
2		RAM SHREE STEELS (P) LTD E-7-12, PHASE-II, UPSIDC INDUSTRIAL AREA, ORAI & OTHERS.,

Copy To

3 Advocate(s) / Consultant(s):

AMIT AWASTHI ADVOCATE
7/116A, H-1, 1ST FLOOR,
RADHEY APARTMENT,
SWAROOP NAGAR, KANPUR-
208002

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, Opp ICICI Bank of Defence Colony 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 Rohtak Road, New Delhi-110005

9 LAWCRUX Advisors Pvt. Ltd., LAW House, I-8, Sector-10, Faridabad 121003 (Haryana)

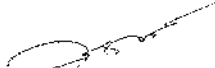
10 TaxIndiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070

11 Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Hyderabad - 38

12 The ICFAI society, 52, Nagarjuna Hill, Punjagutta Hyderabad.-500082

13 M/S Knowledge Processing Pvt. Ltd.(taxmanagementindia.com), FF-19, 1st Floor, Cross River Mall, CBD Ground, Near Karkardooma Court, Delhi-110032

14 C.D.R. 15 Office Copy 16 Second Folder Copy 17 Guard File


 Asstt. Registrar

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

APPEAL No. E/2677/2007-EX[DB]

(Arising out of Order-in-Appeal No. 254-261-CE/APPL/KNP/2007 dated 25/07/2007 passed by Commissioner (Appeals), Customs & Central Excise, Kanpur)

Commissioner of Central Excise, Kanpur

Appellant (s)

Vs.

M/s Ram Shree Steels (P) Ltd. & Others (Total – 8)

Respondent (s)

Appearance:

Shri Rajeev Ranjan (Joint Commr.) AR
Shri Ashish Kumar Shukla (Advocate) &
Shri Amit Awasthi (Advocate)

for Appellant

for Respondent

CORAM:

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

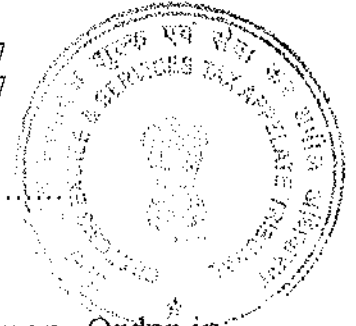
Hon'ble Mr. Anil G. Shakkarwar, Member (Technical)

Date of Hearing : 31/10/2017
Date of Decision : 31/10/2017

FINAL ORDER NO. 71293/2017

Per: Anil Choudhary

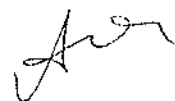
Revenue is in appeal against common Order-in-Appeal No. 254-261-CE/APPL/KNP/2007 dated 25/07/2007 passed by Commissioner (Appeals) Customs & Central Excise, Kanpur, whereby he has been pleased to hold that under the facts and circumstances there is no question of confiscation of seized goods and the cash available in the factory of the respondent - M/s Ram Shree Steels Private Limited.



2. Heard the parties.

3. It is informed that initially Revenue had filed only one appeal against M/s Ram Shree Steels Private Ltd. and others. Subsequently vide Misc Application No. E/MISC/1165/2007, they proposed to add other respondents on the ground that the same were mistakenly left out. This Tribunal by order dated 21st January, 2008 issued notice to the respondents namely Shri Pradeep Kumar Gupta, Shri Raj Kumar Gupta, Shri Govind Singh, Shri Sudama Prasad Gupta, Anand Kumar Gupta Shri P. C. Sinha and Shyam Prakash Gupta. Thereafter, vide subsequent order dated 28th February, 2008 being Misc. Order No. 378/2008-EX, the addition of other respondents was also allowed.

4. Having considered the rival contentions, we find that the Learned Commissioner (Appeals) have passed the detailed and reasoned order. Further, we find from the grounds of appeal raised by the Revenue that it is more or less repetition of allegation(s) in the show cause notice. Not a single error or ground have been raised against the findings by the Learned Commissioner (Appeals) in the impugned order. We also take notice that in the main appeal by the Respondent - M/s Ram Shree Steels Private Ltd., before this Tribunal, being Appeal No.



E/3112/2006, the allegation of clandestine removal and/or production have been decided in favour of the respondent-assessee. In overall view of the matter, we find no merits in this appeal by Revenue. Accordingly, the same is dismissed. The respondents shall be entitled to consequential benefits, in accordance with law.

(Dictated & Pronounced in Court)

-Sd/-

(ANIL G. SHAKKARWAR)
Member (TECHNICAL)

-Sd/-

(ANIL CHOUDHARY)
Member(JUDICIAL)

Lks

प्रमाणित प्रति/Certified True Copy

20/11/12
सहायक पंजीकार/Asst. Registrar
बीमाश्रम, उत्पादश्रम एवं सेवा कर
अपील अधिकरण/(C.E.S.T.A.T.)
38, एम.जी.मार्ग, इलाहाबाद-211001
38, M. G. MARG, ALLAHABAD-211001