

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

To

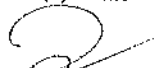
Dated: 22/01/2018

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/70221-70231/2018-EX[DB] dated 16/01/2018

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/214/2012	Commissioner CUSTOMS Central EXCISE and SERVICE TAX-NOIDA C-56/42...SECTOR 62, NOIDA, UTTAR PRADESH 201307
2	E/215/2012	Commissioner CUSTOMS Central EXCISE and SERVICE TAX-NOIDA C-56/42...SECTOR 62, NOIDA, UTTAR PRADESH 201307
3	E/55360/2013	Commissioner CUSTOMS Central EXCISE and SERVICE TAX- Noida C-56/42...SECTOR 62, NOIDA, UTTAR PRADESH 201307
4	E/55561/2013	Commissioner CUSTOMS Central EXCISE and SERVICE TAX- Noida C-56/42...SECTOR 62, NOIDA, UTTAR PRADESH 201307
5	E/55562/2013	Commissioner CUSTOMS Central EXCISE and SERVICE TAX- Noida C-56/42...SECTOR 62, NOIDA, UTTAR PRADESH 201307
6	E/55563/2013	Commissioner CUSTOMS Central EXCISE and SERVICE TAX- Noida C-56/42...SECTOR 62, NOIDA, UTTAR PRADESH 201307

Cont.

7	E/55564/2013	Commissioner CUSTOMS Central EXCISE and SERVICE TAX- Noida C-56/42...SECTOR 62, NOIDA, UTTAR PRADESH 201307
8	E/55565/2013	Commissioner CUSTOMS Central EXCISE and SERVICE TAX- Noida C-56/42...SECTOR 62, NOIDA, UTTAR PRADESH 201307
9	E/55566/2013	Commissioner CUSTOMS Central EXCISE and SERVICE TAX- Noida C-56/42...SECTOR 62, NOIDA, UTTAR PRADESH 201307
10	E/55567/2013	Commissioner CUSTOMS Central EXCISE and SERVICE TAX- Noida C-56/42...SECTOR 62, NOIDA, UTTAR PRADESH 201307
11	E/55568/2013	Commissioner CUSTOMS Central EXCISE and SERVICE TAX- Noida C-56/42...SECTOR 62, NOIDA, UTTAR PRADESH 201307
		Name and Address of Respondent
12		Dharampal Satyapal Limited B-1,sector-3,, NOIDA ,UP
13		DHARAMPAL SATYAPAL LTD. B-1, SECTOR-3, NOIDA. (U.P.),,
14		Ms Dharampal Satyapal Ltd B-1, Sector-3,, Noida ,up
15		Dharampal Satyapal Limited B-1, Sector-3,,, NOIDA, ,UP
16		DHARAMPAL SATYAPAL LTD. B-1, SECTOR-3, NOIDA. (U.P.),,

- Ms Dharampal Satyapal Ltd
B-1, Sector-3,,
Noida
,UP
- 18 Dharampal Satyapal Limited
B-1, Sector-3,,,
NOIDA,
,UP
- 19 Ms Dharampal Satyapal Ltd
B-1, Sector-3,,
Noida
,UP
- 20 Ms Dharampal Satyapal Ltd
B-1, Sector-3,,
Noida
,UP
- 21 Ms Dharampal Satyapal Ltd
B-1, Sector-3,,
Noida
,P
- 22 Dharampal Satyapal Limited
B-1, Sector 3,,
NOIDA
,UP

Other Appellants and Respondents as per Annexure
Copy To
23 Advocate(s) / Consultant(s):

Kartikaya Narain
21B/1/17, Ground Floor,
Tashkand Marg, Civil Lines,
Allahabad-211001

- 24 Bar Association, CESTAT, Allahabad
- 25 Director Publications, Customs, Excise. I.P. Estate, Delhi
- 26 M/s Centax Publications Pvt. Ltd., 1512-B, Bhishm Pitamah Marg, Opp ICICI Bank of Defence Colony New Delhi-3
- 27 Company Law Institute of India Pvt. Ltd., No.2 (old no.36), Vaithyaram Street, T. Nagar, Chennai-17
- 28 Taxmann Allied Service Pvt. Ltd., 59/32, New Rohtak Road, New Delhi-110005
- 29 LAWCRUX Advisors Pvt. Ltd., LAW House, I-8, Sector-10, Faridabad 121003 (Haryana)
- 30 TaxIndiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070
- 31 Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Hyderabad - 38
- 32 The ICFAI society, 52, Nagarjuna Hill, Punjagutta Hyderabad.-500082
- 33 M/S Knowledge Processing Pvt. Ltd.(taxmanagementindia.com),FF-19,1st Floor,Cross River Mall,CBD Ground,Near Karkardooma Court,Delhi-110032
- 34 C.D.R. 35 Office Copy 36 Second Folder Copy 37 Guard File


Asstt. Registrar

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

APPEAL No. E/55560-55568/2013 & E/214-215/2012-EX[DB]

Sr. No.	Appeal No.	Order-in-Appeal
1-9	E/55560-55568/2013	289-297-CE/Apl/Noida/2012 dated 24.09.2012 passed by Commissioner of Customs, Central Excise & Service Tax (Appeals), Noida.
10	E/214/2012	227/CE/Apl/Noida/2011 dated 22.10.2011 passed by Commissioner of Customs & Central Excise (Appeals) Noida
11	E/215/2012	228-232/CE/Apl/Noida/2011 dated 12.10.2011 passed by Commissioner of Customs & Central Excise (Appeals) Noida

**Commissioner of Customs, Central Excise & Service Tax,
Noida**

Appellant

Vs.

M/s Dharampal Satyapal Limited

Respondent

Appearance:

Shri Pradeep Kumar Dubey, Superintendent (AR),
Shri Kartikeya Narain, Advocate.

for Appellant
for Respondent

CORAM:

Hon'ble Mr. Ashok Jindal, Member (Judicial)

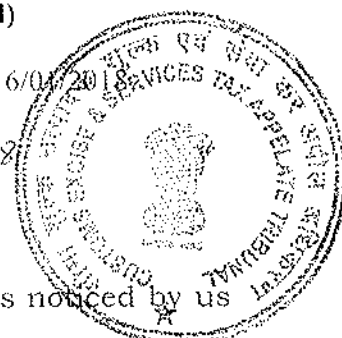
Hon'ble Mr. Anil G. Shakkarwar, Member (Technical)

Date of Hearing & Date of Decision : 16/04/2018

FINAL ORDER NO. 70224-70231/2018

Per: Ashok Jindal

Today when the matter was called, it was noticed by us
that two appeals are also filed by Revenue bearing Appeal No.
E/214-215/2012 of the impugned order and were listed for



Ashok Jindal

aring on 11.04.2018. Therefore, these matters were adjourned to the said date. The request of the Revenue for seeking adjournment is rejected on the premise that as the issue is identical in all the appeals and is in narrow compass. We are of the view that as the issue involved all the appeals listed yesterday and today is same. Further, we find that yesterday, the respondent was not available but today both sides present. In that circumstance the Appeal No. E/214-215/2012 are called today itself for final disposal. Therefore, all the appeals are being disposed of by a common order.

2. The Revenue is in appeal against the impugned order, wherein the Id. Commissioner (Appeals) held that the adjustment of the abatement claim filed by the respondents cannot be adjusted against the demands which were sub-judice before this Tribunal. Therefore, the Id. Commissioner (Appeals) would not have entertained the abatement claim filed by the respondents. Against the said order, the Revenue is in appeal before us.

3. Heard both the sides and considering the submissions.

4. We find that the order by which the demand of Rs.3,91,19,765/- was confirmed against the respondents was set aside by this Tribunal in Appeal Nos. E/789/2011 & E/1001-1006/2010 and remanded the matter back to the Adjudicating Authority for fresh consideration. As the order of



confirmation of demand against the respondents has already been set aside by this Tribunal, therefore, as there is no confirmed demand against the respondent, in that circumstance, we do not find any infirmity in the impugned order, the same is upheld.

5. In view of the above observations, all the appeals filed by the Revenue are dismissed.

Sd/-

Anil G. SHAKKARWAR
(MEMBER TECHNICAL)

Ansari

(Dictated in Court)

Sd/-

ASHOK JINDAL
(MEMBER JUDICIAL)

प्रमाणित नकल
Certified True Copy
10/02/18
सदस्य पंजीकरण
Registrar
सौभाग्यलोक, उत्तराखण्ड एवं सेवा कर
अपील अधिकरण (C.E.S.T.A.T.)
38, एन.जी.मार्ग, इलाहाबाद-211001
38, N. G. MARG, ALLAHABAD-211001