

FAX : 0532-2400149

REGISTERED / AD

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

To

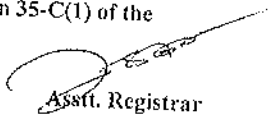
Appellant as per address in table below

Respondent as per address in table below

Dated: 24/11/2017

Final Order No. A/71577/2017-SM[BR] dated 20/11/2017

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
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1	E/70819/2016	Merino Industries Ltd Village-achheja, p.o.-hapur GHAZIABAD UP 245101
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Name and Address of
Respondent

2		C.C.E. & S.T.-Meerut-i EXCISE CHOWK...UNIVERSITY ROAD, MANGAL PANDEY NAGAR, MEERUT, UTTAR PRADESH-250005
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Copy To

3 Advocate(s) / Consultant(s):

S.SUNIL ADVOCATE
46, BANK ENCAVE, DELHI-
110092

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), Vaithyaram 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, 1-8, 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 AND SERVICE TAX APPELLATE TRIBUNAL,
REGIONAL BENCH : ALLAHABAD**

Ex.Appeal No.70819/16

Arising out of the Communication of copy of Order dated 19.05.2016 passed by Commr.of Central Excise, Customs & S.Tax, Meerut I

M/s Merino Industries Ltd.

...APPELLANT(S)

VERSUS

Commr. of Central Excise, Customs & S.Tax, Meerut I

RESPONDENT (S)

APPEARANCE

Shri S. Sunil, Advocate for the Appellant (s)
Shri Pradeep Kr. Debey, Supdt. (A.R.) for the Revenue

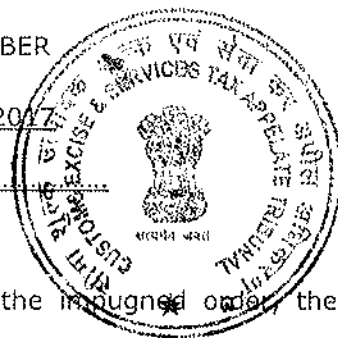
CORAM:

MRS. ARCHANA WADHWA, HON'BLE JUDICIAL MEMBER

DATE OF HEARING/DATE OF DECISION : 20. 11. 2017

Final ORDER NO. 71577/2017

Per Mrs.Archana Wadhwa :



After hearing both sides, I find that vide the impugned order, the lower authorities have refused to grant single registration to the two units of the same manufacturer, which are about one and half ^{km.} away. Its stand brought to my notice that earlier also, they had applied for common registration, which was rejected by the lower authorities. After issuance of Notification No.19/2016-CE (NT) dated 01.03.2016, which permitted such single registration, they again applied for common registration, which is the subject matter of the present appeal. The earlier rejection order came before the Tribunal and vides its Final Order No.70351/2017 dated 30.03.2017, it was held that if two units are ^{not} separated by a public road, canal or railway line and fulfilled all other criteria, a common registration

Ex.Appeal No.70819/16

would be available to both the units. Accordingly, the matter was remanded to the Commissioner (Appeals) for fresh decision.

3. In view of the above, I also set aside the impugned order and remand the matter to the Commissioner (Appeals) for fresh decision in the light of the observations made by the Tribunal in the above referred case. The appeal is thus allowed by way of remand.

Dictated and pronounced in the open Court

Sd/-

(Archana Wadhawa)

Member(Judicial)

mm

प्रमाणित प्रतः Certified to:-

सहायक वकील (Asstt. Registrar)

सीमा शुल्क, उत्पाद शुल्क एवं सेवा कर

अपील अधिकरण (C.E.S.T.A.T.)

38, एम.जी.मार्ग, इलाहाबाद-211001

38, M. G. MARG, ALLAHABAD-211001

