

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, WEST BLOCK No.2, R.K.PURAM, NEW DELHI - 110066
EXCISE APPEAL BRANCH

Appeal No. E/2853/2004

Date 11/12/2007

Assistant Registrar
C.E.S.T.A.T. New Delhi

To :
M/S SATYA MEDICAL CENTRE
A-98A, SECTOR-34, NOIDA
201301

M/S SATYA MEDICAL CENTRE

C.C.E.GURGAON

Appellant

Vs

Respondent

I am directed to transmit herewith a certified copy of Final order No. 580/07 Excise
passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944

dated 27-11-07


Assistant Registrar
(Excise Appeal Branch)

Copy to :

1. Respondent

C.C.E.GURGAON

UDYOG MINAR, UDYOG VIHAR, VANIJYA NIKUNJ,
PHASE V, GURGAON - 122016 (HARYANA)

2. Adv. / Consult SH. JITENDRA SINGH, ADV.,

STRATEGIC LAW GROUP

D-21, GEETANJALI ENCLAVE,
N. DELHI - 17

3. S.D.R.

~~4. S.D.R.~~

5. Bar association, CESTAT, New Delhi

6. M/s. Deeparchi Publications, M-93, marg. 43, saket, New

7. M/s Centax Publications (P) Ltd., 1512-E, Bhishm Pitamah

8. Excise & Customs cases, B-37, Sector -1, NOIDA - 201301

9. R. Venkatraman Constt. 44-B, S.Suncity, Ghaziabad -

10. Nidheshak publications, I.P.Estate, new Delhi

11. Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh,

12. Co, Law Institution

13. TAX INDIA, B-XI/8183, Vasant Kunj, New Delhi - 110070

14. Office Copy

15. Guard file


Assistant Registrar
(Excise Appeal Branch)

**IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL
West Block No.2, R.K. Puram, New Delhi-110066.
Principal Bench, New Delhi**

COURT NO. II

Excise Appeal No. 2853 of 2004

[Arising out of the Order-in-Appeal No. 167/AKG/GGN/2004 dated 19.03.2004 passed by The Commissioner of Central Excise (Appeals), Gurgaon.]

For approval and signature:

Hon'ble Mr. S.S. Kang, Vice President

Hon'ble Dr. T.V. Sairam, Member (Technical)

1. Whether Press Reporters may be allowed to see: the Order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982?
2. Whether it would be released under Rule 27 of : the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?
3. Whether their Lordships wish to see the fair : copy of the order?
4. Whether order is to be circulated to the : Department Authorities:

M/s Satya Medical Centre

Appellant

Versus

CCE, Gurgaon

Respondent

Appearance

None - for the appellant.

Shri H.K. Thakur, Authorized Representative (JDR) - for the respondent.

CORAM: **Hon'ble Shri S.S. Kang, Vice President**
Hon'ble Dr. T.V. Sairam, Member (T)

DATE OF HEARING : 27/11/2007.

Recd Order No. 580/2007EX Dated: 27-11-07

Per. S.S. Kang :-

Heard learned Joint CDR. None appeared on behalf of the appellant in spite of notice.

2. The appeal is filed by M/s Satya Medical Centre against the order passed by Commissioner (Appeals). Commissioner (Appeals) held that the appeal filed by M/s Satya Medical Centre is not maintainable. The facts of the case are that M/s Maruti Udyog Limited is manufacturer of Maruti Van and has cleared the same on payment of duty which was subsequently converted into ambulance. Notification No. 3/01 provides exemption from exemption of duty in respect of vehicles registered as ambulance. A refund claim was filed by M/s Maruti Udyog Limited, the same was rejected by the adjudicating authority. Thereafter no appeal was filed by M/s

Maruti Udyog Limited against the adjudication order. M/s Satya Medical Centre filed appeal against the adjudication order which is in respect of the refund claim filed by M/s Maruti Udyog Limited and the same has been dismissed as non-maintainable.

3. We find as the refund claim filed by M/s Maruti Udyog Limited and the same has been rejected by the adjudicating authority and no refund claim is filed by M/s Satya Medical Centre, therefore, we find no infirmity in the impugned order. The appeal is dismissed.

(Dictated and pronounced in the open court)

(S.S. Kang)
Vice President

(Dr. T.V. Sairam)
Member (Technical)

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