

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

Appeal No. E/3025/2004

Date 11/12/2007

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

To :
INDO GERMAN BRAKES PVT. LTD.
P.O. MAJRA, NIRANJANPUR, DEHRADUN

INDO GERMAN BRAKES PVT. LTD.

C.C.E. MEEUT-I

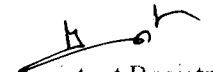
Appellant

Vs

Respondent

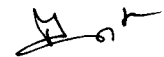
dated 27-11-07

I am directed to transmit herewith a certified copy of Final order No. 578/07-08
passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944


Assistant Registrar
(Customs Appeal Branch)

Copy to :

1. Respondent
C.C.E. MEEUT-I
UNIVERSITY ROAD, MANGAL PANDEY NAGAR,
MEERUT
2. Adv. / Consult SH. RAVI RAGHVAN, ADV.,
B-6/10, S.J. ENCLAVE,
N. DELHI - 29
3. S.D.R.
4. J.C.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 Const. 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
(Customs 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. 3025 of 2004

[Arising out of the Order-in-Appeal No. 128/CE/MRT-I/2004 dated 08.03.2004 passed by The Commissioner (Appeals), Customs and Central Excise, Meerut.]

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? P
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 Indo German Brakes Private Limited

Appellant

Versus

CCE, Meerut

Respondent

Appearance

Shri Ravi Raghvan, Advocate - for the appellant.

Shri V.K. Agarwal, 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.

Final Order No. 578/2007EX Dated: 27-11-2007

Per. S.S. Kang :-

Heard both sides. Appellant filed this application wherein small scale exemption was denied. Appellants are clearing the goods under the brand name IGB belongs to other persons namely Tigril Germany.

2. Now, the appellant produced the registration certificate issued by the competent authority under the Trade Mark Act 1999 to the effect that the brand name under which appellant cleared the goods is registered in their favour w.e.f. 19th June 2000. This certificate was issued on 1st March 2007. As the registration certificate under the Trade Mark Act, showing the registration brand name in the name of the appellant is not before the Adjudicating authority, therefore, matter requires re-consideration by the adjudication authority to see the effect

of this registration certificate. The impugned order is set aside and the matter is remanded back to the adjudicating authority and Adjudicating authority will decide after affording an opportunity of hearing to the appellant. The appeal is disposed of by way of remand.

(Dictated and pronounced in the open court)

(S.S. Kang)
Vice President

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

PK