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

Appeal No. E/1883/2007-1885/2007.1892/2007
Assistant Registrar *E/S/1515-1517 & 1525/07*
C.E.S.T.A.T, New Delhi

Date *20/08/2007*

To :
M/S NARINDERA PULP & PAPER MILLS LTD.
SANGRANA SAHIB, TARN TANAN ROAD,
AMRITSAR, PUNJAB

M/S NARINDERA PULP & PAPER MILLS LTD.

Appellant

C.C.E. JALLANDHAR(HQ. AT CHANDIGARH)

STAY ORDER NO. 930 & 950-952/07 Vs Respondent

I am directed to transmit herewith a certified copy of Final order No. *466-469/07* dated *16-8-07* passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944

[Signature]
Assistant Registrar
(Excise Appeal Branch)

Copy to :

1. Respondent

C.C.E. JALLANDHAR(HQ. AT CHANDIGARH)
C.R.BUILDING, PLOT NO. 19, SECTOR 17-C,
CHANDIGARH.

2. Adv. / Consult

MR.K.K ANAND

A-5,BASEMENT,LAJPAT NAGAR-III NEW DELHI-24

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 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

[Signature]
Assistant Registrar
(Excise Appeal Branch)

- 1 M/S NARINDER A PAPER MILLS LTD.
SANGRANA SAHIB, TARN TARAN ROAD, AMRITSAR, PUNJAB
- 2 M/S CHARAN KAMAL CARD BOARD & PAPER MILLS LTD.
SANGRANA SAHIB, TARN TARAN ROAD, AMRITSAR, PUNJAB
- 3 M/S NARINDER A PAPER PRODUCTS LTD.
SANGRANA SAHIB, TARN TARAN ROAD, AMRITSAR, PUNJAB

**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 Stay Application Nos. 1515-1517 & 1525 of 2007 in
Appeal Nos. 1883-1885 & 1892 of 2007**

[Arising out of the Order-in-Original No. 8-10/CE/Jal/2007
dated 28.03.2007 passed by The Commissioner, Central
Excise, Jalandhar.]

1. M/s Narindera Pulp & Paper Mills Ltd.]	
2. M/s Narindera Paper Mills Ltd.]	
3. M/s Charan Kamal Card Board & Paper Mills Ltd.]	Appellant
4. Narindera Paper Products Ltd.]	

Versus

CCE, Jalandhar

Respondent

Appearance

Shri K.K. Anand, Advocate - for the appellant.

Shri V.C. Choudhary, Authorized Representative (SDR) - for
the respondent.

**CORAM: Hon'ble Mr. S.S. Kang, Vice President
Hon'ble Mr. C.N.B. Nair, Member (Technical)**

DATE OF HEARING : 16/08/2007.

Final Order No. 466 to 469/07EX Dated: 16-8-07
Stay order No 930/07 and 950 to 952/078X

Per. S.S. Kang :-

Applicant filed these applications for waiver of pre-deposit amount of duty and penalties. The revenue clubbed the clearance of four units and denied the benefit of notifications No. 6/2000-CE and subsequent notification on the ground that applicants are manufacturing goods in one factory hence the all the four units are not entitled for the benefit of notification separately. The contention of applicant before the adjudicating authority and before us is that the un-relied document, which were seized by the revenue, were not supplied to the applicant. On the last date of hearing, revenue was directed to supply the un-relied documents to the applicants and the same were now supplied and the applicant submitted that all the un-relied upon documents are received by them and they are in a position to file the reply on factual basis.

2. As the un-relied upon documents were now supplied to the applicants, therefore, we find it is a fit case for re-consideration by the adjudicating authority. The impugned order is set aside, after waiving the pre-deposit of duty and

penalties and the matter is remanded back to the adjudicating authority to decide afresh after affording opportunity for hearing. Appeals are disposed of by way of remand. Applicants are directed to appear before the adjudicating authority on **25th September 2007** and thereafter adjudicating authority will fix the date for hearing in accordance with the law.

(Dictated and pronounced in the open court)

(S.S. Kang)
Vice President

(C.N.B. Nair)
Member (T)

PK