

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

EXCISE APPEAL BRANCH

Appeal No. E/1939/2007

Date 21/08/2007

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

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

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

M/S JAGATJIT INDUSTIES LTD.

MISC ORDER NO. 654/07-EX.
STAY ORDER NO. 881/07-EX.

Appellant
Vs
Respondent

I am directed to transmit herewith a certified copy of Final order No. 451/07-EX dated 03-8-07
passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944


Assistant Registrar
(Excise Appeal Branch)

Copy to :

1. Respondent

M/S JAGATJIT INDUSTIES LTD.

JAGATJIT NAGAR, HAMIRA, DISTT. KAPURTHALA.

2. Adv. / Consult

SH. RAVI RAGHVAN, ADV.,
B-6/10, S.S. ENCLAVE, N. DELHI-27

3. C.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


(MOHINDER SINGH)
Assistant Registrar
(Excise Appeal Branch)

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

COURT NO. III

**Excise COD Application No. 216 of 2007 and Stay
Application No. 1559 of 2007 in Appeal No. 1939 of 2007**

[Arising out of the Order-in-Appeal No. 34/CE/Jal/2007
dated 31/01/07 passed by The Commissioner (Appeals),
Central Excise, Jalandhar.]

CCE, Jalandhar

Appellant

Versus

M/s Jagatjit Industries Limited

Respondent

Appearance

Shri V.K. Agrawal, Authorised Representative (DR) - for the
appellant.

Shri Ravi Raghvan, Advocate - for the respondent.

**CORAM: Hon'ble Shri C.N.B. Nair, Member (Technical)
Hon'ble Shri P.K. Das, Member (Judicial)**

DATE OF HEARING/DECISION : 03/08/2007.

Final Order No. 451/2007EX Dated: 3/8/07
STAY order No. 881/07EX
misc order No. 654/07EX
Per. C.N.B. Nair :-

Heard both sides and perused record. The delay of 18
days is condoned.

2. Revenue's appeal is directed against an order of remand by Commissioner of Central Excise, Jalandhar. It is being pointed out by the learned SDR that the Hon'ble High Court of Punjab has held [Commissioner of Customs, Amritsar vs. M/s Enkay India Rubber Co. Pvt. Ltd. as reported in 2007-TIOL-152-HC-P&H-CUS] that the Commissioner (Appeals) did not have power to remand.

3. The impugned order is contrary to the judgement of the Hon'ble High Court. It is not sustainable. It is set aside and the case is restored to the Commissioner (Appeals) for a decision on merits. Appeal is allowed.

(Dictated and pronounced in open court)

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

(P.K. Das)
Member (Judicial)

PK