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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/3012/2007

Date 25/01/2008

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 KEW INDUSTRIES LTD

I am directed to transmit herewith a certified copy of Final order No. 24/2008-Excise
passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944

STAY ORDER NO. 67/08-EX.

Appellant
Vs
Respondent
dated 18-1-08


Assistant Registrar
(Excise Appeal Branch)

Copy to :

1. Respondent

M/S KEW INDUSTRIES LTD

B-111, FOCAL POINT, JALANDHAR.

2. Adv. / Consult SH. HEMANT BAJAJ, ADV.,

A-5, BASEMENT,
LAJPAT NAGAR - III

3. S.D.R.

~~4. I.C.D.R.~~

N. DELHI - 24

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

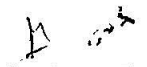
11. Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh,

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, NEW DELHI
PRINCIPAL BENCH, NEW DELHI
COURT NO. II

**Excise Stay Application No. 2684 & Excise Appeal No. 3012 of
2007-Ex.**

(Arising out of Order-in-Appeal No. 195/CE/APPL/JAL/2007 dated 13.7.07
passed by the Commissioner (Appeals), Customs & Central Excise, Jalandhar)

For approval and signature

HON'BLE MR. S.S. KANG, VICE PRESIDENT
HON'BLE MR. T.K. JAYARAMAN, 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 Departmental authorities.	

CCE, Jalandhar

Appellant

Vs.

M/s KEW Industries Ltd.

Respondent

Appearance:

Shri Sanjay Kumar, DR

- For appellant

Shri Hemant Bajaj, Advocate

- For respondent

CORAM:

HON'BLE MR. S.S. KANG, VICE PRESIDENT

HON'BLE MR. T.K. JAYARAMAN, MEMBER (TECHNICAL)

Date of Hearing: 18.1.2008

Final Order No. 24/2008 Ex dated 18-1-2008

STAY ORDER No. 67/2008 Ex

Per S.S. Kang:

Heard both sides. Revenue filed this application for stay of the operation of the impugned order. After hearing both sides the appeal is taken up for hearing.

2. The Revenue filed this appeal against the impugned order whereby the credit was allowed to the respondent as the respondent produced one invoice in respect of capital goods. The contention of the Revenue is that subsequent the production of the invoice enquiries were conducted and the supplier of the capital goods specifically stated that the invoice in question is not issued by them. The Revenue also procured copies of the format of invoice which is different from the invoice produced by the respondent.

3. In these circumstances, as the enquiries conducted after passing of the impugned order shows that invoice in question is not a proper invoice, therefore, we find matter requires reconsideration by the adjudicating authority to decide afresh after affording an opportunity of hearing and after supplying the copy of invoice of investigation to the respondent. The appeal is disposed of by way of remand.

(Dictated & pronounced in open Court)

(S.S. KANG)
VICE PRESIDENT

(T.K. JAYARAMAN)
MEMBER (TECHNICAL)

RM