

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

Appeal No. E/2332-2333&2365/2007

Date 07/03/2008

E/S/1962-63 & 2001/07

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

To :
M/S EURO COTSPIN LTD
SCO-333-334, 1ST FLOOR SECTOR 35-B,
CHANDIGARH

M/S EURO COTSPIN LTD

C.C.E. CHANDIGARH

STAY ORDER NO. 214-216/08

I am directed to transmit herewith a certified copy of Final order No. 80-82/08

Excise dated 22-2-08

passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944


Assistant Registrar
(Excise Appeal Branch)

Copy to :

1. Respondent

C.C.E. CHANDIGARH

C.R. BUILDING, PLOT NO. 19, SECTOR 17-C,
CHANDIGARH 160017

2. Adv. / Consult

MR. AJAY AGGARWAL

BLOCK A, 141 DEFENCE COLONY, NEW DELHI

3. S.D.R.

~~4. I.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

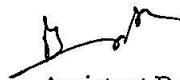
11. Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh,

12. Co, Law Institution

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

14. Office Copy

15. Guard file


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.

E/2332-33 & 2365/07 with E/S/1962-63 & 2001/07

[Arising out of Order-in-Original No.158/CE/03 dt.24.12.03 passed by the Commissioner(Appeals), Chandigarh)

For approval and signature:

Hon'ble Mr. JUSTICE S.N.JHA, PRESIDENT
Hon'ble Mr. M.VEERAIYAN, MEMBER TECHNICAL

-
1. Whether Press Reporters may be allowed to see: /
the Order for publication as per Rule 27 of the NO
CESTAT (Procedure) Rules, 1982?
 2. Whether it would be released under Rule 27 of : NO
the CESTAT (Procedure) Rules, 1982 for
publication in any authoritative report or not?
 3. Whether their Lordships wish to see the fair : Seen
copy of the order?
 4. Whether order is to be circulated to the : Yes
Department Authorities:
-

M/s. Euro Cotspin Ltd.

Appellant

Versus

CCE, Chandigarh

Respondent

Appearance

Sh. Ravindra Narain, Adv. For Appellant

Sh. V.Choudhary, Authorised Representative(Jt.CDR)For Respondent

Coram : Hon'ble Mr. JUSTICE S.N.JHA, PRESIDENT
Hon'ble Mr. M.VEERAIYAN, MEMBER TECHNICAL

Final Date of Decision: 22.2.08
Order No. 80-82/08
Stay Order No 214-216/08

Per M.Veeraiyan:

After hearing for a short while on the stay petition, we deemed it proper to hear the appeal itself for final disposal and accordingly waive pre-deposit of the amounts as per order.

2. The appellant was not represented before the adjudicating authority for various reasons. The short point involved in these appeals relate the mode of determining the value of export clearances which has a bearing on the quantum of permissible DTA clearances. According to the appellant, the value of the deemed exports have not been included in the value of the export and if the same is included, they would be well within the permissible limit of DTA clearance. That the deemed export should be treated on par with physical exports for the purpose of determining the eligible limit of DTA clearances stands decided by the Tribunal. He also submits that the value of waste which is not dutiable, should not be included as value of DTA clearances. Their claim requires factual verification and hence can be better dealt with at the original stage and therefore, we deem it proper to set aside the orders and remand for denovo consideration by the original authority. The appellants are permitted to file written submissions alongwith relied upon documents within two months from the receipt of this order and the Commissioner will decide the matter within two months after giving reasonable opportunity of hearing to the appellant. The appellant shall co-operate in the adjudication proceedings.

3. Appeals are allowed by way of remand in the above terms.

(Justice S.N.Jha)
President

(M. Veeraiyan),
Member Technical

km

CUSTOMS/ EXCISE / SINGLE MEMBER APPEAL BRANCH

MISC/ COD/ ROA / ROM APPLICATION NO

Stay..... EP/Star/ 1962 / 07-EP

Appeal No. EP/ 2332 / 2007 - EP

Appellant Eura Cotspin rel

Respondent..... CEE Chandigarh

Present for the Appellant..... a Ravindra Narain ADV

Present for the Respondent..... R V.K Choudhary SDR

ORDER SHEET

Date of Hearing

14-9-07

ORDERS

Adj'd to 18/9/07
at the request
of the ld advocate
to the am.
(V. Saini)
14/9/07

Adjourned to 18.9.2007 , at the request of the ld. Advocate for the appellants.

The ld. Advocate also informs that that Appeal No.E/2365/07 also relates to the same party and the same issue. Hence, the Registry is directed to make necessary arrangements to club this appeal with cognate appeal.

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

(P.K. Das)
Member (Judicial)

Ckp.

472/MSR/07-
17/9/07

13231/KS/07
17/9/07

IN THE CUSTOMS, EXCISE AND SERVICE TAX
APPELLATE TRIBUNAL, NEW DELHI

PRINCIPAL BENCH NEW DELHI
COURT NO.III.

No. E/S/1962-63 and 2001/07 in Appeal No.E/2332-33 and
2365/07.

M/s. Euro Cotspin Ltd. Versus CCE, Chandigarh.

Date of Hearing: 18.9.2007.

Order:

When the matter was called, the learned D.R. submits that COD applications have not been listed for today. After hearing both sides, we find that COD applications which are not listed today, have come up before us. COD applications will be listed by the registry on 11.10.2007. The matter is adjourned.

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

(P.K. Das)
Member(J).

(rcs).