

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

Appeal No. E/1661/2007

Date 10/04/2008

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

To :
C.C.E. JAIPUR I

N.C.R.BUILDING, STATUE CIRCLE, "C" SCHEME,
JAIPUR 302005.

C.C.E. JAIPUR I

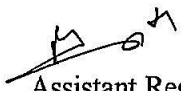
M/S CAPITAL IMPEX PVT. LTD.

Appellant

Vs
Respondent

I am directed to transmit herewith a certified copy of Final order No. 137/08
passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944

Excise dated 7-4-08


Assistant Registrar

(Excise Appeal Branch)

Copy to :

1. Respondent

M/S CAPITAL IMPEX PVT. LTD.

G-1071/B, RIICO INDUSTRIAL AREA, BHIWADI (RAJASTHAN)

2. Adv. / Consult SH. L.P. ASTHANA,

R-163, 1ND FLOOR, G.K. PART-I
N-DELHI-118

3. S.D.R.

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

5. Bar association, CESTAT, New Delhi

6. M/s. Deeparchi Publications, M-93, Marg. 46, Saket, New Delhi 110017

7. M/s Centax Publications (P) Ltd., 1512-B, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony, New Delhi -

8. Excise & Customs cases, B-37, Sector -1, NOIDA - 201301 Gautam Budh Nagar, (U.P.)

9. Raghuraman's 44-B, Regal Flat, Shipra Suncity, Indirapuram - 201010, Ghaziabad, DT, U.P.

10. Nidheshak publications, I.P.Estate, new Delhi

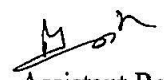
11. Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh, New Delhi - 110026

12. Commercial Laws of India Pvt Ltd Post Bag No. 1033, No.70(Old No. 88), Thyagaraya Road, T. Nagar, Chennai 60017

13. Taxindiaonline.com Pvt.Ltd, 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.

Excise Appeal No.1661/07

[Arising out of Order-in-Appeal No.82(GRM)CE/JPR-1/2007 dt.7.3.07
passed by the Commissioner(Appeals), Jaipur]

For approval and signature:

Hon'ble Mr. S.S.KANG, VICE PRESIDENT

Hon'ble Mr. RAKESH KUMAR, 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? A2
 2. Whether it would be released under Rule 27 of :
the CESTAT (Procedure) Rules, 1982 for A2
publication in any authoritative report or not?
 3. Whether their Lordships wish to see the fair : Yes
copy of the order?
 4. Whether order is to be circulated to the : A2
Department Authorities:

CCE, Jaipur

Appellant

Versus

M/s. Capital Impex Pvt. Ltd.

Respondent

Appearance

Sh. Sanjay Kumar, Authorised Departmental Representative(DR) For
Appellant

Sh. L.P.Asthana with Ms. Reena Khair, Advs. For Respondent

Coram: Hon'ble Mr. S.S.KANG, VICE PRESIDENT
Hon'ble Mr. RAKESH KUMAR, MEMBER TECHNICAL

Date of decision: 7.4.08

FINAL Order No. 137/08-EX

Per S.S.Kang:

Heard both sides. Revenue filed this appeal against the impugned order whereby refund of duty paid on inputs which are used in the manufacture of exported goods was disallowed only on the ground that the finished goods become exempted.

2. We find that this issue is already settled in respondent's own case vide Final Order No.321-322/08-SM dt.31.12.07. In view of the earlier order, we find no infirmity in the impugned order, the appeal of the revenue is dismissed.

Order dictated in the open Court.

(S.S.Kang)
Vice President

(Rakesh Kumar)
Member Technical

km