

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

Appeal No. E 671 2007

Date 23.04.2008

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

To :  
C.C.E, CHANDIGARH  
PLOT NO.19 SECTOR 17-C, CHANDIGARH.  
C.C.E, CHANDIGARH

SABOO ISPAT PVT. LTD

Appellant

Vs

Respondent

I am directed to transmit herewith a certified copy of Final order No. 166/08  
passed by the Tribunal under Section 35-C(1) of Central Excises Act. 1944

Excise dated 3-4-08

  
Assistant Registrar

(Excise Appeal Branch)

Copy to :

1. Respondent

SABOO ISPAT PVT. LTD

TRILOKPUR ROAD, KALA AMB, DISTT. SIRMOUR (H.P)

2. Adv. Consult

SH. AJAY JAIN, ADV.  
1293, SECTOR-18-C  
CHANDIGARH-18

3. C.D.R.

~~4. J.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 – 110 066.  
Principal Bench, New Delhi**

**COURT NO. II  
Excise Appeal No. 671 of 2007**

[Arising out of the Order-in-Appeal No. 959/CE/CHD/2006 dated 13/10/2006 passed by The Commissioner (Appeals), Central Excise, Chandigarh. ]

For Approval and signature :

**Hon'ble Shri S.S. Kang, Vice President**

**Hon'ble Shri Rakesh Kumar, Member (Technical)**

1. Whether Press Reporters may be allowed to see : *Yes*  
the Order for publication as per Rule 27 of the  
CESTAT (Procedure) Rules, 1982?
2. Whether it would be released under Rule 27 of : *Yes*  
the CESTAT (Procedure) Rules, 1982 for  
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 : *Yes*  
Department Authorities?

CCE, Chandigarh

Appellant

Versus

M/s Saboo Ispat Pvt. Ltd.

Respondent

**Appearance**

Shri Deepak Garg, Authorized Representative (DR) – for the  
appellant.

Shri Ajay Jain, Advocate – for the Respondent.

CORAM: Hon'ble Shri S.S. Kang, Vice President  
 Hon'ble Sh. Rakesh Kumar, Member (Technical)

**DATE OF HEARING : 03/04/2008.**

FINAL Order No. 166/08- <sup>EX</sup> Dated : \_\_\_\_\_

**Per. S.S. Kang :-**

Heard both sides. Revenue filed this appeal against the impugned order, whereby the demand was set aside on three grounds. The demand was set aside on merit as well as on the ground of limitation and third ground was that the statement which was relied by the revenue were not signed by the officer who recorded the same. Revenue filed this appeal on the merit of the case on the ground that there was shortage of raw material, therefore, credit taken on the inputs found short is recoverable. Other ground of the appeal is that penalty under Section 11AC is imposable even <sup>though</sup> duty has been paid prior to the issue of show cause notice. There is no challenge to the other finding of the Commissioner (Appeals) regarding time bar and admissibility of the statement.

2. The respondents' contention is that the findings in the impugned order on limitation as well as admissibility of evidence which were held in favour of the respondent are not under challenge in the present appeal.

3. In view of the above situation when findings on limitation and admissibility of evidence, which are against revenue, are not challenged. The appeal is dismissed.

(Dictated and pronounced in open court)

**(S.S. Kang)**  
**Vice President**

**(Rakesh Kumar)**  
**Member (Technical)**

PK