

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

Appeal No. E/3896/2004

Date 05/05/2008

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

To :
M/S PRIME STEEL FORGING PVT. LTD.
A-4/7, SITE IV, INDL. AREA. SAHIBABAD,
GHAZIABAD
M/S PRIME STEEL FORGING PVT. LTD.

C.C.E. GHAZIABAD

Appellant

Vs

Respondent

Excise dated 25-4-08

I am directed to transmit herewith a certified copy of Final order No. 234/2008-EX
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. GHAZIABAD

C.G.O. COMPLEX-II, KAMLA NEHRU NAGAR, GHAZIABAD

2. Adv. / Consult

MR.KAMALJEET SINGH

J-144, PATEL NAGAR -I, GHAZIABAD.

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 – 110 066.
Principal Bench, New Delhi**

**COURT NO. II
Excise Appeal No. 3896 of 2004**

[Arising out of the Order-in-Appeal No. 416/CE/GZB/2003 dated 17/10/2003 passed by The Commissioner of Central Excise (Appeals), Sahibabad, Ghaziabad.]

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 : *no*
the Order for publication as per Rule 27 of the
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 : *no*
copy of the order?
4. Whether order is to be circulated to the : *no*
Department Authorities?

M/s Prime Steel Forging Pvt. Ltd.

Appellant

Versus

CCE, Sahibabad (Ghaziabad)

Respondent

Appearance

Shri Kamaljit Singh, Advocate – for the appellant.

Shri Sanjay Kumar, Authorized Representative (DR)– for the Respondent.

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

DATE OF HEARING : 25/04/2008.

FINAL Order No. 234/08 EX Dated : _____

Per. S.S. Kang :-

Heard both sides. Appellant filed this appeal against the demand of Rs. 3,03,952/- and penalties. The demand was confirmed on the ground that appellants were suppressing their production to remain within the limit of clearance under the small scale exemption notification. Appellant admitted the demand to the extent of Rs. 2,38,102/- and disputing the remaining amount of Rs. 65,850/- only. There is evidence of record to show that appellants were clearing the goods under the cover of job work challans showing the goods are going to job worker for further processing. This fact was not disputing at the time of visit by the Revenue Officer. Keeping in view, facts and circumstances of the case, as appellants were clearing the goods under the job work challans without payment of duty to show that the same are being cleared with

job worker, whereas the goods were cleared to their customers. Therefore, we find no infirmity in the impugned order. The appeal is dismissed.

(Dictated and pronounced in open court)

(S.S. Kang)
Vice President

(Rakesh Kumar)
Member (Technical)

PK