

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

Appeal No. E/4182/2004

Date 19/06/2008

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

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

M/S SHARDA UDYOG

Appellant

Vs

Respondent

Excise dated 5-6-08

I am directed to transmit herewith a certified copy of Final order No. 346/08
passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944


Assistant Registrar

(Excise Appeal Branch)

Copy to :

1. Respondent

M/S SHARDA UDYOG

C-196, B.S.R. INDL. AREA, GHAZIABAD

2. Adv. / Consult SH. R. CHHIBBAR, ADV.,
FA-9, N. KAVI NAGAR,
GHAZIABAD

3. G.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 AND SERVICE TAX
APPELLATE TRIBUNAL, NEW DELHI
PRINCIPAL BENCH, COURT NO. I**

Excise Appeal No. 4182 of 2004

[Arising out of Order-in-Appeal No. 80/CE/GZB/2004 dated 25.6.2004
passed by Commissioner of Central Excise (Appeals), Ghaziabad.]

For approval and signature:

Hon'ble Mr. Justice S.N. Jha, President

Hon'ble Mr. M. Veeraiyan, Member (Technical)

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- | | | |
|--|---|------|
| 1. Whether Press Reporters may be allowed to see :
the Order for publication as per Rule 27 of the
CESTAT (Procedure) Rules, 1982? | : | No |
| 2. Whether it should be released under Rule 27
of the CESTAT (Procedure) Rules, 1982 for
publication in any authoritative report or not? | : | No |
| 3. Whether Their Lordships wish to see the fair
copy of the Order? | : | Seen |
| 4. Whether Order is to be circulated to the
Departmental authorities? | : | Yes |
-

Commissioner of Central Excise
Ghaziabad

Appellant

Vs.

M/s. Sharda Udhyog

Respondent

Appearance:

Mr. V.K. Agarwal, DR for the Appellant

Mr. Rajesh Chibber, Advocate for the Respondent

CORAM: Hon'ble Mr. Justice S.N. Jha, President
Hon'ble Mr. M. Veeraiyan, Member (Technical)

Date of Hearing : 5.6.2008

FINAL ORDER NO. 348/08-28

Per M. Veeraiyan (for the Bench):

Heard both sides.

2. The respondent is a manufacturer of sugar mill machinery and parts thereof. Worn out shafts were received by the respondents and the iron casting is replaced on job work basis.
3. Learned DR reiterated the grounds of appeal and submits that the duty shall be payable on the entire value of shafts including the iron casting which was replaced.
4. It is submitted by the learned Advocate on behalf of the respondent that duty is being paid on the casting for the shaft which is replaced. He also submits that in their own case relating to earlier period, the issue has been decided in their favour in CCE, Ghaziabad vs. Sharda Udyog reported in 2005 (191) ELT 362(Tri-Del).
5. We have carefully considered the submissions in the present case. The order of the original authority as well as the order of the Commissioner (Appeals) is in favour of the respondent. The Tribunal's order relating to the earlier period is also in favour of the respondent. In the light of above, the appeal by the Department is rejected.

(Dictated in the open Court)

(Justice S.N. Jha)
President

(M. Veeraiyan)
Member(Technical)