

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

Appeal No. E/4222/2004

Date 25/06/2008

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

To :
M/S CHARU PAPERS LTD.

8 KM STONE, MORADABAD ROAD, BIJNOR, U.P.

M/S CHARU PAPERS LTD.

Appellant

Vs

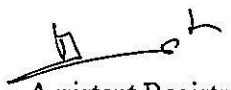
Respondent

C.C.E. MEERUT

I am directed to transmit herewith a certified copy of Final order No. 375/08

Excise dated 18-6-08

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. MEERUT

UNIVERSITY ROAD, MANGAL PANDEY NAGAR, MEERUT

2. Adv. / Consult

MR. RAJESH CHHIBBER

FA/9, NEW KAVI NAGAR, 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

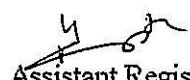
11. Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh, New Delhi - 110026

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 AND SERVICE TAX
APPELLATE TRIBUNAL, NEW DELHI
PRINCIPAL BENCH, COURT NO. III**

Excise Appeal No. 4222 of 2004

[Arising out of Order-in-Appeal No. 349-CE/MRT-I/04 dated 14.5.2004
passed by Commissioner (Appeals) Central Excise, Meerut]

For approval and signature:

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

Hon'ble Mr. P.K. Das, Member (Judicial)

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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? | Yes |
| 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 |
-

M/s. Charu Papers Ltd.

Appellant

Vs.

Commissioner of Central Excise
Meerut

Respondent

Appearance: None for the Appellant

Mr. H.K. Thakur, Jt.CDR for the Respondent

CORAM: Hon'ble Mr. M. Veeraiyan, Member (Technical)
Hon'ble Mr. P.K.Das, Member (Judicial)

Date of decision : 18.6.2008

FINAL ORDER NO. 375/08-EX

Per M. Veeraiyan (for the Bench):

This is an appeal against the order of the Commissioner (Appeals) No.
349-CE/MRT-I/04 dated 14.5.04.

2. None appeared on behalf of the appellant inspite of notice. On previous occasion also, none appeared for the appellant. Heard the learned Departmental Representative for the Revenue.

3. Against the order of the original authority dated 30.4.02, the appellant filed appeal before the Commissioner (Appeals) and also moved the Settlement Commission. The Commissioner (Appeals) by the impugned order dismissed the appeal on the ground that the application for settlement of the case was admitted by the Settlement Commission and the same was pending with Settlement Commission.

4. On going through the grounds of appeal, it is noticed that the Settlement Commission has since rejected the application. As a result, the appellant did not get remedy from the Settlement Commission as well as from the Commissioner (Appeals). As Commissioner (Appeals) has not decided the appeal on merit, we deem it proper to set aside the order of the Commissioner (Appeals) and remand the matter for fresh decision in the light of the developments mentioned above.

5. The appeal is allowed by way of remand in the above terms.

(Dictated in the open Court)

(M. Veeraiyan)
Member(Technical)

(P.K.Das)
Member(Judicial)