

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

Appeal No. E/1146/2008WITH E/COD/202/08

Date 09/07/2008

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

To :
M/S POPULAR IRON & STEEL CO.
SHAHGANJ,
JAUNPUR (U.P.)
M/S POPULAR IRON & STEEL CO.

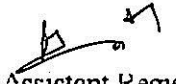
C.C.E ALLAHABAD

Appellant

Vs

Respondent

I am directed to transmit herewith a certified copy of **Final order No.431/08 & M.O.NO/643/08- Excise** dated 7-7-08
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 ALLAHABAD

38,M.G.MARG, CIVIL LINES, ALLAHABAD

2. Adv. / Consult

MR.RAJESH CHHIBBER

FA/9, NEW KAVI NAGAR, GHAZIABAD

3. S.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)

~~1- M/S POPULAR IRON & STEEL CO.~~

~~SHAHGANJ,~~

~~DISTT. JAUNPUR (U.P.)~~

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI**

PRINCIPAL BENCH - COURT NO. 1

**Excise Appeal No. 1146 of 2008 with
Excise COD Application No. 202 of 2008**

(Arising out of Order-in-Appeal No. 11&12-CE/ALLD/2008 dated 29.01.2008 passed by the Commissioner of Central Excise (Appeals), Allahabad).

DATE OF HEARING : 03.07.2008

DATE OF DECISION : 03.07.2008

FOR APPROVAL AND SIGNATURE :

HON'BLE MRS. ARCHANA WADHWA, MEMBER (JUDICIAL)

HON'BLE MR. M. VEERAIYAN, 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 ?.	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

M/s Popular Iron & Steel Co.

Appellant

(Rep by Sh. Rajesh Chibber, Adv.)

VERSUS

CCE, Allahabad

Respondent

(Rep. by Sh. C.S. Rajput, DR)

**CORAM : HON'BLE MRS. ARCHANA WADHWA, MEMBER (J)
HON'BLE MR. M. VEERAIYAN, MEMBER (T)**

Misc Order No 643/08 Ex
Final ORDER NO. 431/08 *for*

PER ARCHANA WADHWA :

After taking note of the fact that the delay in filing the appeal is only of 8 days, we condone the same and allow the application. At this stage, we note that the appeal itself can be disposed of inasmuch as the issue lies in a narrow compass. Vide his impugned order, the Commissioner (Appeals) has remanded the matter to the lower authorities for fresh examination. However, the appellant is aggrieved with certain observations made by the appellate authority, which are in the nature of imposition of 100% penalty, if the appellant is found guilty in remand proceedings. Further, the appellate authority has observed that, the extra found goods ^{should be} ~~were~~ entered into statutory records and cleared on payment of duty. The appellant's grievance is that, with the above observations, they would not be in a position to claim Exemption Notification, to which they are otherwise entitled to.

2. Without going into the merits of the case and without expressing any opinion on the same, we hold that, the remand order by the Commissioner (Appeals) would be treated as blanket remand and the lower authorities would be free to decide the issue afresh, without being bound by the directions, as contained in the said order. The appeal is disposed of in the above manner.

(Dictated and pronounced in the open Court on the 3RD day of July, 2008)

**(ARCHANA WADHWA)
MEMBER (JUDICIAL)**

**(M. VEERAIYAN)
MEMBER (TECHNICAL)**