

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

Appeal No. E-2509-2006 & E S 2049-06

Date 25.07.2008

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

To :
M/S B.P. CORPORATION LTD.
Gwalior Road, Jhansi

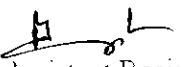
M/S B.P. CORPORATION LTD.

C.C.E. KANPUR

I am directed to transmit herewith a certified copy of Final order No.511-08&S.O.NO-758-08

Excise dated 27-7-08

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. KANPUR

117/7, SARVODAYA NAGAR, KANPUR 208005.

2. Adv. Consult

SH. R. RAGHIVAN, ADV.,
B-6/10, S.J. ENC.
N. DELHI-29

3. SDR.

~~4. ICDR.~~

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, Bhishmi 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, LP Estate, new Delhi

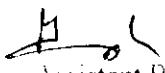
11. Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh, New Delhi - 110026

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, R.K. PURAM, W.B. NO.2, PRINCIPAL BENCH
NEW DELHI, COURT NO. III**

Excise Appeal No. 2509 of 2006 with Excise Stay No. 2049 of 2006

[Arising out of Order-in-Original No. 8/Commissioner/MP/2006 dated 15.04.2006
passed by the Commissioner of Central Excise & Customs, Kanpur]

Date of Hearing/ Decision: 21.07.2008

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

Hon'ble Mr. D.N. Panda, Member (Judicial)

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?	Yes
4	Whether Order is to be circulated to the Departmental authorities?	Yes

M/s Bharat Petroleum Corporation Limited

Appellant

[Rep. by Mr. Ravi Raghavan, Advocate]

Vs.

CC&CE, Kanpur

Respondent

[Rep. by Mr. V.K. Agarwal, DR]

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

Hon'ble Mr. D.N. Panda, Member (Judicial)

Final ORDER No. 511/2008-EX
stay order No. 758/08-EX

Per M. Veeraiyan:

After hearing the stay petition for a while, we felt that the appeal itself could be disposed of finally and accordingly we heard the appeal for final hearing.

2. The dispute relates to levy of duty on ethanol blended petrol i.e. 5% ethanol blended with 95% petrol. During the period 01.04.2004 to 03.08.2004 the notification granting exemption was not available.

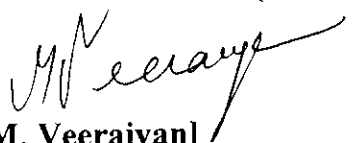
M. Veeraiyan

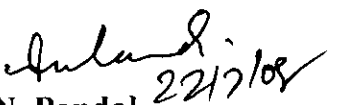
Indrajit

3. Learned Advocate submits that this dispute has since been resolved in favour of the appellant in view of the Notification No. 25/2006-CE (NT) dated 20.11.2006 issued under section 11C of the Central Excise Act regularizing the practice of non-levy of duty on the said product during the said period. Learned DR agrees with the above submission.

4. In the light of the above, the appeal is allowed with consequential relief. Stay petition is also disposed of.

(Order dictated and pronounced in the open Court)


[M. Veeraiyan]
Member (Technical)


[D.N. Panda] 22/7/08
Member (Judicial)

[Pant]