

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

Appeal No. E/4757/2004-4758/2004

Date 16.07/2008

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

To:
C.C.E. INDORE

P.B.-10, MANIK BAGH PALACE, INDORE (M.P.)

C.C.E. INDORE

M/S ECONOPRINT STENCILS (P) LTD.

Appellant

Vs

Respondent

Excise dated 15-7-08

I am directed to transmit herewith a certified copy of Final order No 471-472/08

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 ECONOPRINT STENCILS (P) LTD.

PLOT NO S-2/3, SECTOR-I, PITHAMPUR

2. Adv. & Consult

SH. RAMESH NAIR, ADV.,
"LAKSHMI VIHAR"
AG-192, SCHEME NO. 54,
VIJAYNAGAR, INDORE

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, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony, New Delhi -

8. Excise & Customs cases, B-37, Sector -I, NOIDA - 201301 Gautam Budh Nagar, (U.P.)

9. Raghuraman's 44-B, Regal Flat, Shipra Suncity, Indrapuram - 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)

16. KORES (I) LTD.

PLOT NO 6B, SECTOR-I, PITHAMPUR

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
West Block No.2, R.K.Puram, New Delhi-110066

Court No.III

Date of hearing: 14.7.2008

Central Excise Appeal No.4757-4758 of 2004

Arising out of the order in appeal No.IND-I/249-250/03 dated 24.6.04 passed by the Commissioner (Appeals I) , Customs & Central Excise, Indore.

For Approval and Signature:

Hon'ble Mrs. Archana Wadhwa, Member (Judicial)
Hon'ble Mr. M. Veeraiyan, Member (Technical)

1	Whether Press Reporter 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 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

Appellant

Respondents

C.C.& C.Ex.,
Indore

vs.

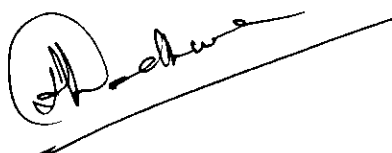
1. M/s Econoprint Stencils
(P) Ltd.
2. M/s Kores (India) Ltd.

Appearance:

Shri V.K. Agrawal, Authorized Departmental Representative (DR) for the Revenue and Shri Ramesh Nair, Advocate for the respondent(s)

Coram: Hon'ble Mrs. Archana Wadhwa, Member (Judicial)
Hon'ble Mr. M. Veeraiyan, Member (Technical)

FINAL Order No. 471-472/08-EX

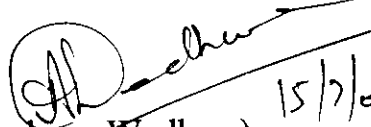
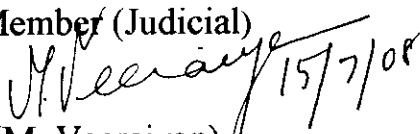


Per Archana Wadhwa:

A very short issue is involved in the present appeals of the Revenue. Commissioner (Appeals) has extended the benefit of small scale exemption to the respondents on the ground that the brand 'ECONOPRINT', which was earlier registered in the name of M/s Kores (India) Ltd. can no longer be considered their brand name with effect from 9.5.2001 when M/s Econoprint Stencils (P) Ltd. sought for registration of the said brand name in their own name. Accordingly, he set aside the demand of duty in respect of M/s Econoprint Stencils (P) Ltd. and penalty imposed upon M/s Kores (India) Ltd. The said order is impugned before us.

2. Learned Advocate Shri Ramesh Nair appearing for the respondents produces on record the registration of the said trade name having been granted in favour of M/s Econoprint Stencils (P) Ltd. with effect from 9.5.2001, under the Trade Marks Act, 1999 the said brand name having been registered in the name of respondent No.1 with effect from their date of application, settled the dispute in their favour. Accordingly, the appeals filed by the Revenue are rejected.

(The operative part of the order was pronounced in the open Court)


 (Archana Wadhwa)
 Member (Judicial)

 (M. Veeraiyan)
 Member (Technical)

15/7/08
15/7/08

scd/