

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

Appeal No. E 4969 2004

Date 16/07/2008

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

To:
M/S A.R. CO. EXTRUDED FILMS LTD.
GURGAON ROAD, JHAJJAR (HARYANA)
M/S A.R. CO. EXTRUDED FILMS LTD.

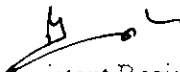
Appellant

Vs
Respondent

C.C.E. ROHTAK

Excise dated 11-7-08

I am directed to transmit herewith a certified copy of **Final order No.451 2008-**
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. ROHTAK

17-P, SECTOR-I, ROHTAK

2. Adv. Consult **SH. BIPINGARG, ADV.,**
B-1/1289-A, VASANT KUNJ,
N. DELHI - 70

3. ~~C.D.R.~~

~~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)

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

EXCISE APPEAL NO. 4969 OF 2004-C

Date of Hearing: 10.7.2008

Date of Decision: 10.7.2008

[Arising out of Order-in-Appeal No.46-CE/Apl/Div./RTK/Delhi III/2002 dated 3.8.2004 passed by the Commissioner of Central Excise (Appeals), Faridabad]

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 |
-

ARC Co. Extruded Films Ltd.

Appellant

[Rep. by: Shri Bipin Garg, Advocate]

Versus

CCE, Rohtak

Respondent

[Rep.by : Shri S.M. Tata,DR]

Coram: Hon'ble Mrs. Archana Wadhwa, Member (Judicial)

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

FINAL ORDER 451/08 - EX.

Per Archana Wadhwa:

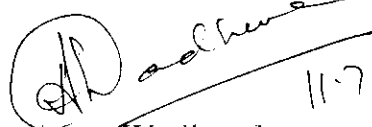
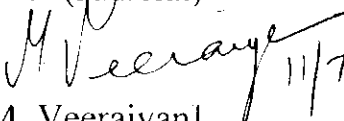
After hearing both the sides we find that demand has been confirmed against the appellant by observing that the revision application filed by the applicant before the Commissioner praying for remission of duty in respect



of destroyed goods on account of fire stands rejected by the Commissioner vide his order dated 31.3.2004. It is the appellant's grievance that the said order of the Commissioner was passed on 31.3.2004 itself and the said communication of the Commissioner rejecting their revision application was never made available to them.

2. Inasmuch as the impugned duty stands confirmed on the basis of the Commissioner's communication rejecting remission of duty and as a consequence of such rejection, we would like the impugned orders to be set aside and the matter to be decided afresh by the authorities below. The appellant is at liberty to take up the issue of non-receipt of such rejection of their request for remission of duty having not been received by them or not being in appealable form before the authorities below. Appeal is disposed of in the above terms.

[Operative part of the order pronounced in the open Court on 10.7.2008].


 [Archana Wadhwa]
 Member (Judicial)

 [M. Veeraiyan]
 Member (Technical)
 11/7/08

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