

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

Appeal No. E/4637/2004

Date 04/08/2008

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

To :
U.P.STATE SUGAR CORPORATION LTD
SAKOTI TANDA, DISTT.- MEERUT
250223

U.P.STATE SUGAR CORPORATION LTD

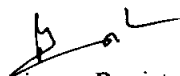
C.C.E.MEERUT I

Appellant

Vs
Respondent

Excise dated 29-7-08

I am directed to transmit herewith a certified copy of Final order No.542/08
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 I

UNIVERSITY ROAD, MANGAL PANDEY NAGAR, MEERUT

2. Adv. / Consult SH, ATUL GUPTA, EA
B-1/1289-A, VASANT KUNJ
N. DELHI-70

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

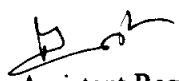
12. Commercial Laws of India Pvt Ltd Post Bag No. 1033, No.70(Old No. 88), Thyagaraya Road, T. Nagar, Chennai 60017

13. Taxindiaonline.com Pvt.Ltd, B-XI/8183, Vasant Kunj, New Delhi - 110070

14. Office Copy

15. Guard file

16. EASY SERVICE TAX.


Assistant Registrar
(Excise Appeal Branch)

IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL,
NEW DELHI, PRINCIPAL BENCH NEW DELHI

Excise Appeal No.4637 of 2004

[Arising out of Order-in-Appeal No.378-CE/MRT-I/2004 dated 28.05.2004
passed by the Commissioner of Central Excise (Appeals), Meerut-I]

Date of Hearing/ Decision:29.07.2008

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 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. U.P.State Sugar Corporation Ltd. ...Appellants
[Rep. by Shri Atul Gupta. Company Secretary]

Vs.

CCE, Meerut

...Respondent
[Rep. by Shri S. Kumar, DR]

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

Final Order No. 542/08 - EX. /Dated:29.07.2008

Per M. Veeraiyan:

Heard both sides.

2. This appeal is against the order of the Commissioner (Appeals)
dated 28.05.2004.

3. The finding is that the Appellant cleared, during the period 03.12.97 to 04.09.98, waste and scrap arising out of capital goods valued at about Rs. 2.5 Lakhs ; the said waste and scrap has arisen out of capital goods on which Credit was taken. Duty of Rs.32,954.00 stands demanded and equal penalty imposed.

4. Ld. Advocate submits that the scrap was generated since 1994 and on identical issue, a show cause notice was earlier issued by the Department and, therefore, there was no justification to invoke the extended period of limitation in the present proceedings.

5. We find that the above submission ld Advocate is reasonable and acceptable. Accordingly, we allow the appeal with consequential relief.

Order dictated & pronounced in open court on 29.7.2008.

(M. Veeraiyan)
Member (Technical)

(P.K. Das)
Member (Judicial)

Ckp.