

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

Appeal No. E/4880/2004

Date 28/07/2008

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

To :
M/S ALCATEL INDIA LTD.
PLOT NO 25, SEC-18, ELECTRONIC CITY, GURGAON
M/S ALCATEL INDIA LTD.

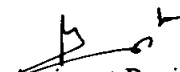
C.C.E. DELHI-III, GURGAON

I am directed to transmit herewith a certified copy of Final order No. 531/2008-
passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944

Appellant

Vs
Respondent

Excise dated 24/7/08


Assistant Registrar

(Excise Appeal Branch)

Copy to :

1. Respondent

C.C.E. DELHI-III, GURGAON

UDYOG VIHAR, UDYOG MINAR, VANIJYA NIKUNJ, PHASE V, GURGAON

2. Adv. / Consult

~~MR. K. K. ANAND~~

~~A-5, BASEMENT, LAJPAT NAGAR III NEW DELHI-24~~

SH. R. RAGHUVAN, ADV.,

B-6/1A, S.J. ENCL.

N. DELHI-29

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 -I, 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)

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

Court No.III

Date of hearing: 18.7.2008

Central Excise Appeal No.4880 of 2004

Arising out of the Order in appeal No.256/AKG/GGN/2004 dated 7.7.04
passed by the Commissioner, Central Excise (Appeals), Delhi III.

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

Appellants

Respondent

M/s Alcatel India Ltd.

vs.

C.C.E.,
Delhi III

Appearance:

Shri Ravi Raghvan, Advocate for the appellant(s) and
Shri C.S. Rajput, Authorized Departmental Representative (DR) for the
Revenue

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

Final Order No. 531/08-Ex

Per Archana Wadhwa:

Shri Ravi Raghvan, learned Advocate appearing for the appellants fairly agrees that the disputed issue stands decided against them by the Hon'ble Supreme Court decision in the case of Bharat Heavy Electricals Ltd. vs. C.C. & C. Ex., Indore – 2003 (154) ELT 10 (SC). By following the said decision, we reject the present appeal also.

(Pronounced in the open Court)

(~~Archana~~ Wadhwa)
Member (Judicial)

(M. veeraiyan)
Member (Technical)

scd/