

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

Appeal No. E/4755/2004 - EX[DB]

Date 01/10/2008

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

To :  
C.C.E. NOIDA

B-123, SEC-5, NOIDA (U.P.)

C.C.E. NOIDA

M/S ECO PRODUCTS PVT. LTD.

Appellant

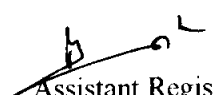
Vs

Respondent

EX[DB] dated 4-9-08

I am directed to transmit herewith a certified copy of Final order No.739/08-EX

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 ECO PRODUCTS PVT. LTD.

B-118, PHASE-II, NOIDA (U.P.)

2. Adv. / Consult

SH. S.D. CIVILIR, CEN.

4/E RESPONDENT

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 - 3

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

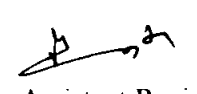
12. Commercial Laws of India Pvt Ltd Post Bag No. 1033, No.70(Old No. 88), Thvagarava Road, T. Nagar, Chennai

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

14. Easy Service Tax Online Dot Com Pvt.Ltd.407A, Iscon Mall, Above Star India Bazar, Satellite Road, Ahmedabad-1

15. Office Copy

16. Guard file

  
Assistant Registrar  
(Excise Appeal Branch)

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

**E/4755/04**

[Arising out of Order-in-Appeal No.186/CE/APPL/Noida/04 dt.28.6.04  
passed by the Commissioner(Appeals), Noida)

For approval and signature:

Hon'ble Mr. S.S.KANG, VICE PRESIDENT

Hon'ble Mr. RAKESH KUMAR, 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?
  2. Whether it would be released under Rule 27 of :  
the CESTAT (Procedure) Rules, 1982 for  
publication in any authoritative report or not?
  3. Whether their Lordships wish to see the fair :  
copy of the order?
  4. Whether order is to be circulated to the :  
Department Authorities:
- 

CCE, Noida

Appellant

Versus

M/s. Eco Products Pvt. Ltd.

Respondent

Appearance

Shri C.S.Rajput, Authorised Departmental Representative(DR) For appellant  
Shri S.D.Gaut, Consultant for respondent

Coram: Hon'ble Mr. S.S.KANG, VICE PRESIDENT  
Hon'ble Mr. RAKESH KUMAR, MEMBER TECHNICAL

Date of hearing: 4.9.08

*Final* Order No. 739/08 *CE*

Per S.S.Kang:

The revenue filed this appeal against the impugned order whereby in  
pursuance to the order passed by the Tribunal <sup>referred to</sup> was allowed by the lower  
authority. The only ground taken by the revenue is that the duty has not  
been paid under protest, therefore, the refund is time barred. We find that

the Tribunal vide final order dt.21.6.2000 allowed the appeal filed by the appellant and set aside the demand. The present refund is filed as consequential relief. Therefore, it cannot be said that refund is time barred. In these circumstances, we find no merit in the appeal, the same is dismissed.

Order dictated in the open Court.

(S.S.Kang)  
Vice President

(Rakesh Kumar)  
Member Technical

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