

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

Date 24/09/2008

Appeal No. E/5552/2004 - EX[DB]

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

To :
C.C.E.JAIPUR-1

NCRB, STATUE CIRCLE, C-SCHEME JAIPUR

C.C.E.JAIPUR-1

M/S SHRI RAM METAL WORKER,

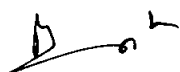
Appellant

Vs
Respondent

EX[BR] dated 10-9-08

I am directed to transmit herewith a certified copy of Final order No. 713/08-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 SHRI RAM METAL WORKER,
SP-818, ROAD No. 14, VKI AREA,
JAIPUR (RAJASTHAN)

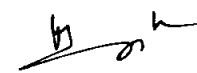
2. Adv. / Consult *SH. HEMANT BAJAJ, ADV.,*

*A-5, BASEMENT,
LADPAT NAGAR-TW
N. DELHI-24*

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 -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 Puniabi Bagh, New Delhi - 110026
- 12 Commercial Laws of India Pvt Ltd Post Bag No. 1033, No.70(Old No. 88), Thyagarava 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
- 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/5552/04

[Arising out of Order-in-Appeal No.290/CE/JPR-1/04 dt.17.9.04
 passed by the Commissioner(Appeals), Jaipur)

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, Jaipur

Appellant

Versus

M/s. Shri Ram Metal Works

Respondent

Appearance

Shri M.M.Singh, Authorised Departmental Representative(DR) For
 appellant

Shri Hemant Bajaj, Adv. for respondent

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

Hon'ble Mr. RAKESH KUMAR, MEMBER TECHNICAL

Date of hearing: 10.9.08

FINAL Order No. 713/08 EA

Per S.S.Kang:

Heard both sides. The revenue filed this appeal against the impugned order whereby the Commissioner(Appeals) set aside the demand. The respondents are cutting coils into sheets on job work basis. The case of the revenue is that the process undertaken by the appellant amounts to manufacture, therefore, they are liable to pay duty. The demand was raised in view of the Board's circular No.584/21/2001-CX dt.7.9.01.

2. The contention of the respondent is that the above mentioned circular has been withdrawn by the revenue in the view of the decision of the Hon'ble Delhi High Court reported in 2004(178)ELT.1099 and the appeal filed by the revenue against the decision of the Hon'ble Delhi High Court was dismissed.

3. We find that the demand was raised on the basis of the Board's circular No.811/8/2005-CX dt.2.3.05. The circular was quashed by the Hon'ble Delhi High Court and appeal of the revenue was dismissed by the Hon'ble Supreme Court. The revenue has withdrawn the circular dt.7.9.01, in view of the decision of the Hon'ble High Court. In this situation, we find no merit in this appeal, the same is dismissed.

Order dictated in the open Court.

(S.S.Kang)
Vice President

(Rakesh Kumar)
Member Technical

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