

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

Appeal No. E/5893/2004 - EX[BR]

Date 16/09/2008

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

To :
C.C.E. MEERUT-II
SAHEED PARK, NEAR ASHOK KI LAT, DELHI ROAD,
MEERUT (U.P.)
C.C.E. MEERUT-II

M/S KESAR ENTERPRISES LTD.

Appellant

Vs

Respondent

dated 5-9-08

I am directed to transmit herewith a certified copy of **Final order No. 690/08-EX**

passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944

b n h
Assistant Registrar
(Excise Appeal Branch)

Copy to :

1. Respondent

M/S KESAR ENTERPRISES LTD.

BAHERI DISTT.-BAAREILLY (U.P)

2. Adv. / Consult

SH. KAPIL VAISH
B-51, BUTLER PLAZA,
CIVIL LINES, BAREILLY

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 6001

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

b n h
AR-EX.

IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL, NEW DELHI
PRINCIPAL BENCH, NEW DELHI
COURT NO. II

Excise Appeal No. 5893 of 2004

(Arising out of Order-in-Appeal No. 208-CE/MRT-II/2004 dated 13.9.2004 passed by the Commissioner (Appeals), Customs & Central Excise, Meerut-II)

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 Departmental authorities.	

CCE, Meerut-II

Appellant

Vs.

M/s Kesar Enterprises Ltd.

Respondent

Appearance:

Shri V. Chaudhary, DR

Shri Kapil Vaish, CA

- For appellant
- For respondent

CORAM:

HON'BLE MR. S.S. KANG, VICE PRESIDENT

HON'BLE MR. RAKESH KUMAR, MEMBER (TECHNICAL)

Date of Hearing: 5.9.2008

Final Order No. 650 / 08 CA, dated.....

Per S.S. Kang:

Heard both sides.

2. The Revenue filed this appeal against the impugned order whereby Commissioner (Appeals) allowed the credit and held that the respondents are liable to pay 8% of the value of rectified spirit cleared by the respondent. The Commissioner (Appeals) followed the decision of the Tribunal in their own case. We find that issue involved in this appeal is now covered by the following decisions in their own case :-

- (1) **Kesar Enterprises Ltd. Vs. CCE** reported in 2002 (147) ELT 293.
- (2) **CCE Vs. Kesar Enterprises Ltd.** reported in 2001 (130) ELT 93.

As the issue has already been settled by the Tribunal in respondent's own case, therefore, we find no merit in the appeal, the same is dismissed.

(Dictated & pronounced in open Court)

(S.S. KANG)
VICE PRESIDENT

(RAKESH KUMAR)
MEMBER (TECHNICAL)

RM