

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

Appeal No. E/1589/2008-1591/2008 - EX[BR] & E/S/1566-68/08-EX

Date 10/09/2008

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

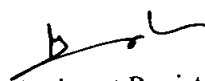
To :
M/S INTERNATIONAL ELECTRON DEVICES LTD.,
609, BISARKH ROAD, CHHAPRAULA, DISTT-
GHAZIABAD. (U.P.)
M/S INTERNATIONAL ELECTRON DEVICES LTD.,

Appellant

Vs
Respondent

C.C.E. GHAZIABAD

I am directed to transmit herewith a certified copy of **Final order No. 685-687/08 & S.O.NO.909-911 /08-** dated 02-9-08
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. GHAZIABAD

C.G. O. COMPLEX-II, KAMLA NEHRU NAGAR, GHAZIABAD 201302

2. Adv. / Consult

MR. VERMA KANT & ASSOCIATES

704, NILGIRI APARTMENT, 9, BARAKHAMBA ROAD, N. DELHI

3. C.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

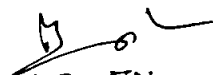
12. Commercial Laws of India Pvt Ltd Post Bag No. 1033, No.70(Old No. 88), Thyagaraya Road, T. Nagar, Chennai 60017

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

14. 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


AR-EX.

**IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL
West Block No. 2, R.K. Puram, New Delhi – 110 066.
Principal Bench, New Delhi**

**COURT NO. II
Excise Stay Application Nos. 1566-1568 of 2008 in Appeal Nos.
1589-1591 of 2008**

M/s International Electron Devices Ltd. Appellant
Versus [Shri K. Kant, Advocate]

CCE, Ghaziabad Respondent
[Shri V. Choudhary, Auth. Rep. (DR)]

**CORAM : Hon'ble Shri S.S. Kang, Vice President
Hon'ble Shri Rakesh Kumar, Member (Technical)**

DATE OF HEARING : 02/09/2008.

STAY Order No. 908-911 / 08-EX Dated : _____
Fin of order No. 685-687 / 08-EX

Per. S.S. Kang :-

Common issue is involved in these appeals, therefore, they are being taken up together. The applicant filed application for waiver of duty and penalties. The issue involved in these appeals is in respect of the valuation of captively consumed goods. The applicant produced CA certificate before the adjudicating authority in support of their cost of production, which was not accepted by the adjudicating authority because the same were not as per CAS for standards and confirmed the demands. Applicants

filed appeals and produced a certificate from cost accountant. The Commissioner (Appeals) also not considered^{Q-1} the certificate on the ground that the same should have been produced before the adjudicating authority. Before us, applicant submitted that the certificate^{for less} issued by cost accountant and also produced the certificate from the cost accountant to this effect that costing is as per CAS standard. As the evidence produced by the applicant in respect of their cost of production^{is not been} is taken into consideration by the lower authorities, therefore, we find it is a fit case for reconsideration by the adjudicating authority. The impugned orders are set aside, after waiving the duty and penalties and matter is remanded back to the adjudicating authority to decide afresh after taking into consideration the cost account certificate produced by the applicant and after affording the opportunity to the appellant. The appeals are disposed of by way of remand.

(Dictated and pronounced in open court)

(S.S. Kang)
Vice President

(Rakesh Kumar)
Member (Technical)

PK