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

Appeal No. E/4119/2004 Date 04/09/2008

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

To :
C.C.E. NOIDA
A-108 SETCOR-3, NOIDA

C.C.E. NOIDA Appellant
Vs
M/S JYOTI RUBBER UDYOG (INDIA) LTD. Respondent

I am directed to transmit herewith a certified copy of **Final order No.** 683/08-EX Excise dated 29-8-08

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 JYOTI RUBBER UDYOG (INDIA) LTD.
A-108, SECTOR-5, NOIDA
2. Adv. / Consult SH. S.D. GAUR, ADV.
SB-108, SHASTRI NAGAR
GHAZIABAD
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 Publictions (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 - 15
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/4119/04

[Arising out of Order-in-Appeal No.178-CE/Appl/Noida/03 dt.13.5.03 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. Jyoti Rubber Udyog(India) Ltd. — Respondent

Appearance

Shri S.N.Srivastava, Authorised Departmental Representative(DR) For appellant
Shri S.D.Gaur, Consultant for respondent

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

Date of decision: 29.8.08
FINAL Order No. 683/08-EX

Per S.S.Kang:

The revenue filed this appeal against the impugned order whereby benefit of Notification No.18/95-CE dt.16.3.95 was allowed in respect of the goods manufactured by the respondent. The respondents are engaged in the manufacture of Micro Cellular Rubber Sheets and cleared by availing the benefit of Notification No.18/95-CE which provides exemption from payment of duty if the same is used in the manufacture of soles, heels or soles and heels combined for foot wear. The case of the revenue is that the goods cleared by the respondents are used for repair of shoes/heels.

2. The adjudicating authority dropped the proceedings. The revenue filed an appeal, the same was dismissed. We find that there is no evidence on record to show that the goods manufactured by the respondents are not used in the manufacture of soles, heels or soles and heels combined. The Tribunal in the case of CCE, Noida vs. M/s. Rahul Rubber(P) Ltd. vide Final Order No.A/51/04-NB-C dismissed the appeal filed by the revenue whereby revenue wants to deny the benefit of exemption Notification No.18/95-CE. In view of the earlier order, we find no merit in the appeal, the same is dismissed.

Order dictated in the open Court.

(S.S.Kang)
Vice President

Km

(RAKESH KUMAR)
MEMBER (T)