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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/3005/2007 Date 22/08/2008

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

To :
M/S SYNDICATE PRINTERS LIMITED
G-47, SECTOR 6, NOIDA

M/S SYNDICATE PRINTERS LIMITED Appellant
Vs
C.C.E. NOIDA Respondent

am directed to transmit herewith a certified copy of **Final order No.** 615/08-EX **Excise** dated 28-7-08

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. NOIDA
   B-123, SECTOR 5, NOIDA.
2. Adv. / Consult
   MR.V. LAXMIKUMARAN
   B-6/10, SAFDARJUNG ENCLAVE, NEW DELHI-110029
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)

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

E/Appeal No.3005/07-EX(BR)

(Arising out of order in original No.29/Comm/Noida/07 dated 28.8.07 passed by the Commissioner of Central Excise, Noida)

For approval and signature:

Hon'ble Mr. M. Veeraiyan, Member(Technical)
Hon'ble Mr.P.K. Das, Member(Judicial))

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 should 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?

M/s Syndicate Printers Ltd — Appellant
(Rep. by Shri A.R. M. Rao, Advocate)

Vs

CCE, Noida — Respondent
(Rep. by Shri V.K. Agarwal, DR)

Coram: Hon'ble Mr. M. Veeraiyan, Member(Technical)
Hon'ble Mr P.K. Das, Member(Judicial)

Date of Hearing:28.7.08

FINAL Order No. 615/08-B /2008-~~SM~~ Ex (BR)

Per P.K. Das:

The Appellants filed this appeal against the order of the Commissioner of Central Excise, Noida whereby application for remission of duty was rejected.

2. After hearing both the sides and on perusal of the records, it is seen that the Commissioner has observed that the appellants admitted that all the records such as Account Books, Stock Register, Bank Register, Export documents like letter of credit, computer and computerized data had been lost in fire. It has further been observed that since all the records have been destroyed which can be the basis for ascertaining the quantum of loss, hence assessment of losses in the absence of non-availability of proper record cannot be accepted. In this connection, the learned Advocate submits that the fire was caused due to Electric short circuit, which was endorsed by the Fire Control Officer, Noida vide their report dated 30.8.2003 and countersigned by the Police Department. On 1.12.2003, copy of the fire report alongwith copy of the FIR have been submitted to the jurisdictional Superintendent. He also submits that other records are available. The learned Advocate also submits that the appellants are having insurance claim excluding Excise duty.

3. We find that there is no dispute that the fire was occurred at the appellants factory. The remission of duty is to be verified on the basis of records and documents. The Adjudicating Authority had not examined the documents. Therefore, the impugned order is set aside. The matter is remanded back to the Commissioner of Central Excise to examine the documents in support of the application for remission of duty and to pass the

order in accordance with law. Needless to say, that the Adjudicating Authority shall give proper opportunity of hearing before taking the decision. The appeal is allowed by way of remand.

(Order dictated and pronounced in the open Court).

(M. Veeraiyan)
Member(Tech)

(P.K. Das)
Member(Judl)

MPS*