

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

Appeal No. E/3989/2004 - EX[DB]

Date 19/12/2008

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

To :
INDO GERMAN BRAKES PVT. LTD.
P.O. MAJRA, NIRANJANPUR, DEHRADUN
INDO GERMAN BRAKES PVT. LTD.

C.C.E. MEERUT-I

Appellant

Vs
Respondent

EX[DB] dated 12-12-08

I am directed to transmit herewith a certified copy of Final order No. 942/2008-
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. MEERUT-I

UNIVERSITY ROAD, MANGAL PANDEY NAGAR, MEERUT

2. Adv. / Consult

MR.V. LAXMIKUMARAN

B-6/10, SAFDARJUNG ENCLAVE, NEW DELHI-110029

3. ~~C.D.R.~~

~~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 Punjabi 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-1

15 Office Copy

16 Guard file


Assistant Registrar
(Excise Appeal Branch)

**IN THE CUSTOMS, EXCISE AND SERVICE TAX
APPELLATE TRIBUNAL, NEW DELHI
PRINCIPAL BENCH, COURT NO. III**

Excise Appeal No. 3989 of 2004

[Arising out of Order-in-Appeal No. 127/CE/MRT-I/2004
dated 8.3.2004 passed by Commissioner (Appeals II) Customs
& Central Excise, Meerut.]

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? na
3. Whether Their Lordships wish to see the fair :
copy of the Order?
4. Whether Order is to be circulated to the :
Departmental authorities? yes

M/s. Indo German Brakes Pvt. Ltd.

Appellants

Vs.

Commissioner of Central Excise
Meerut

Respondent

Appearance:

Shri B.L. Narasimhan, Advocate for the Appellant
Mr. B.S. Suhag, DR for the Respondent

CORAM:

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

Date of Hearing /Decision: 12.12.2008

FINAL ORDER NO. 942/08-EX

Per P.K.Das (for the Bench):

The appellant has filed this appeal against denial of benefit of SSI exemption Notification for the period January, 2001 to December, 2001 on clearing the goods under the brand name of IGB owned by other person.

2. Learned advocate submits that the appellant filed application for registration of the brand name on 19.6.2000. He submits that they received the registration certificate on 1.3.07. We find that the impugned order was passed in 2004. In view of the subsequent development of the case, the matter is required to be examined by the adjudicating authority, the impugned order is set aside and the matter is remanded to the adjudicating authority to decide afresh after considering the registration certificate. The appeal is allowed by way of remand.

(Dictated & Pronounced in the open Court)

(M. Veeraiyan),
Member(Technical)

(P.K.Das)
Member(Judicial)