

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

Appeal No. E/5658/2004 - EX[DB]

Date 17/12/2008

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

To :
C.C.E.NOIDA
B-123, SEC-5 NOIDA
C.C.E.NOIDA .

M/S VIKRAM OVERSEAS, F-3 SECTOR-3, NOIDA

Appellant

Vs
Respondent

EX[DB] dated 10-12-08

I am directed to transmit herewith a certified copy of **Final order No. 937/08-**
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 VIKRAM OVERSEAS, F-3 SECTOR-3, NOIDA

F-3, SEC-3 NOIDA

2. Adv. / Consult

NONE

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 - 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), Thvagarava Road, T. Nagar, Chenna

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-

15 Office Copy

16 Guard file


Assistant Registrar
(Excise Appeal Branch)

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL,

West Block No.2, R.K.Puram, New Delhi

COURT-III

Date of hearing/decision:10.12.2008

Central Excise Appeal No.5658 of 2004

Arising out of the order in appeal No.244-245/CE/APPL/NOIDA/04 dated 10.8.04 passed by the Commissioner(Appeals), 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 Reporter may be allowed to see the Order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982?	No
2	Whether it should be released under Rule 27 of CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	Yes
3	Whether their Lordships wish to see the fair copy of the Order?	Seen
4	Whether Order is to be circulated to the Departmental authorities?	Yes

Appellant

Respondent

C.C.E., Noida

vs.

M/s Vikram Overseas

Appearance:

Shri Amit Jain, Authorized Departmental Representative (DR) for the Revenue and none for the respondent

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

FINAL Order No. 937 / 08 - EX

Per P.K. Das:

Revenue filed this appeal against the order in appeal No. 244-245/CE/APPL/NOIDA/04 dated 10.8.04 passed by the Commissioner (Appeals).

2. Heard the learned DR on behalf of Revenue. None appeared on behalf of respondent.

3. Learned DR submits that the assessee also filed appeal against the impugned order. The Tribunal vide Final Order No.1309/2006-SM(BR)(PB), dated 23.8.08 reported in 2006 (204) ELT 108 (Tri-Del.) set aside the order of the Commissioner (Appeals) and remanded the matter to the original authority to decide afresh with the direction to supply all the documents to the respondent. Learned DR also submits that Adjudicating authority completed the de novo adjudication vide order No.22/JC/Noida/2008 dated 8.8.08.

4. We find that the Tribunal by Order dated 23rd August, 2006 set aside the impugned order passed by the Commissioner (Appeals). Hence the order passed by the Commissioner (Appeals) is non-est. Accordingly, the appeal filed by Revenue is dismissed as infructuous.

(Dictated and pronounced in the open Court)

(M. Veeraiyan)
Member (Technical)

(P.K. Das)
Member (Judicial)

scd/