

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

Appeal No. E/1033/2006 - EX[DB] & E/S/846/06 & E/M/723 & 898/08-EX

Date 09/01/2009

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

To :
M/S B.P.CORPORATION LTD
ACNLA DEPOT, MEERUT

M/S B.P.CORPORATION LTD.

Appellant

Vs

C.C.E. MEERUT II

MISC. O.NO.19-20/2009-EX

Respondent

I am directed to transmit herewith a certified copy of Final order No.25/2009 & S.O.NO.27/09- EX DB dated 02-01-09
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 II

OPP. SAHEED PARK (NEAR ASHOK KI LAT) DELHI ROAD, MEERUT (UP)

2. Adv. / Consult

*SH. RAVI RAGHVAN, ADV.,
B-6/10, S.J. ENCL, N. DELHI-29*

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, Indrapuram - 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

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/Misc 723 & 898/08, E/Appeal Nos.1033 & 1033/2008-Ex(Br)
2/34/246/06
M/s Bharat Petroleum Corp Ltd Appellant
(Rep. by Shri Ravi Raghavan, Advocate)

Vs

CCE, Meerut

Respondent
(Rep. by Shri Anil Kumar, DR)

Coram: **Hon'ble Mr. D.N. Panda, Judicial Member**
Hon'ble Mr. Rakesh Kumar, Technical Member

Misc Order No. 19-20/09-EX Date of Hearing: 5.12.2008
STAY ORDER No. 27/09-EX
FINAL Order No. 25-09-EX/2008-

Per D.N. Panda:

Learned Counsel Shri Ravi Raghvan submits that 5% Ethanol Blended Petrol was subject matter of appeal before this Bench in Excise Appeal Case No. 2509 of 2006 disposed on 21.7.2008. The appellant was before the Committee on Disputes since the appellant is a Public Sector undertaking. There is only procedural delay in seeking permission from the COD. Therefore, he prays that delay may be condoned and the appeal may be restored for the above technical ground. On merits, he relies on the earlier decision of the Tribunal as stated above. He prays that in view of disposal of appeal earlier, this appeal may be disposed of dispensing with the pre-deposit.

2. Leaned DR submits that when there is already a decision of the Tribunal, following judicial discipline, this appeal may be decided on merits.

3. Heard both the sides and perused the record.

4. We have gone through the Notification No.25/2006 dated 20.11.2006 as well as the decision of Tribunal in the like nature case. Considering that the appellant being a Public Sector shall be prejudiced if delay is not condoned, we condone the delay and restore the appeal to its original number. While doing so, we dispense with pre-deposit and dispose the appeal accordingly as per the earlier order dated 21.7.2008 as stated above. In the

result, two Misc Applications are ^{also} disposed of in the above terms *along with stay application and appeal.*

(Order dictated and pronounced in the open Court).

(D.N. Panda)
Judicial Member

(Rakesh Kumar)
Technical Member

MPS*

तारीख ई जी सी ए एन एल

रजिस्ट्री (ए.डी.)
Registered (A.D.)

सीमाशुल्क, उत्पाद शुल्क एवं सेवा कर अपीलीय अधिकरण

पश्चिमी खण्ड-2 रामाकृष्णापुरम, नई दिल्ली-110066

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL

West Block No.2, R.K. Puram, New Delhi-110066

केन्द्रीय उत्पाद एवं नमक अधिनियम 1944, सीमा शुल्क नियम 1962/35 (सी) (I) के खण्ड 130 (I) के अन्तर्गत सूचना ।

CUSTOMS / EXCISE/SINGLE-MEMBER APPEAL BRANCH

अपील संख्या / Appeal No.

E/S/846/06 & IN E/1033/06

दिनांक / Date.....27-7-2006.....

प्रेषक :-

सहायक पंजीकार / Assistant Registrar

सीस्टेट, नई दिल्ली / C.E.S.T.A.T, New Delhi

सेवा में

M/S. BHARAT PETROLEUM CORPN. LTD.,

TERRITORY OFFICE AT AONLA,

BAREILLY THROUGH ITS TERRITORY

MANAGER

अपीलकर्ता/Appellant

बनाम/VS

CCE, MEERUT

प्रतिवादी/Respondent

मैं, केन्द्रीय उत्पाद अधिनियम 1944, सीमाशुल्क नियम 1962/35 (सी) (I) के खण्ड 129-बी व वित्त अधिनियम 1997 सरविस टैक्स के अन्तर्गत न्यायधिकरण द्वारा पास किए गए दिनांक.....के अन्तिम आदेश संख्या.....

I am directed to transmit herewith a certified copy of Final Order No. 606/06, S.O. No. 860/06-EX. Dated :.....24-7-06.....passed by the Tribunal under Section 35-C(1) of Central Excise Act, 1944/Section 129, (B) of the Customs Act, 1962 & Financial Act 1994 relating to Service Tax

प्रतिलिपियाँ :-

सहायक पंजीकार / Assistant Registrar

1. प्रतिवादी / Respondent

CCE, MEERUT

2. वकील / परामर्शदाता / Adv. / Consult

NONE

3. एसो डीओ आरओ / S.D.R

4. जेओ सीओ डीओ आरओ / J.C.D.R.

5. बार एसोशिएशन, सीस्टेट, नई दिल्ली / Bar Association, CESTAT, New Delhi

6. मैसर्स डिपार्ची पब्लिकेशन, एम-93, मार्ग-46, साकेत, नई दिल्ली / M/s. Deeparchi Publications, M-93, Marg. 43, Saket, New Delhi.

7. मैसर्स सैन कंस, पब्लिकेशन / M/s. Cen-cus Publications, A-252, Shivallik, New Delhi

8. मैसर्स सैन-टैक्स, पब्लिकेशन प्रा० लि० 1512 मीष्पितामह मार्ग डिफेंस कालोनी, नई दिल्ली ।

M/s Centax Publications (P) Ltd., 1512-E, Bhishm Pitamah Marg, Opp. Sachdeva P.T. College of Defence Colony, New Delhi-110003

9. मैसर्स एक्साइज और कस्टम केश, बी-37, सेक्टर-1, नोएडा / Excise & Customs cases B-37, Sector-1, Noida-201301 (U.P.)

10. श्री आर वेंकटरमन, परामर्शदाता 44-बी, एस सनसीटी, गाजियाबाद-201010, उ०प्र०

R. Venkatraman Constt. 44B, S. Suncity, Ghaziabad-201010 U.P.

11. निदेशक पब्लिकेशन, सीमा शुल्क एवं केन्द्रीय उत्पादशुल्क, आई पी स्टेट, नई दिल्ली ।

12. Taxmann Allied Service Pvt. Ltd. 21/35, West Punjabi Bagh, New Delhi-110026.

13. Mr. Prakash Rijhwani, Director, Praja Publishers Pvt. Ltd. 115/185, Agrawal Farm, Mansarovar, Jaipur 302020.

14. TAX INDIA, B-XI/8183, Vasant Kunj, New Delhi-70

15. कार्यालय प्रति / Office Copy

16. गार्ड फाइल / Guard File

17. CO. LAW INS. OF INDIA

सहायक पंजीकार / Assistant Registrar

IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
West Block No.2, R.K.Puram, New Delhi-110066.
Principal Bench, New Delhi.

E/S/846/06 in E/1033/06

[Arising out of Order-in-Original no.36/COMM/M-II/05 dt.20.12.05
passed by the Commissioner of Central Excise, Meerut)

For approval and signature:

Hon'ble Mr. S.S. KANG, VICE PRESIDENT

Hon'ble Mr. C.N.B.NAIR, 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:
-

M/S. Bharat Petroleum Corpn. Ltd.

Appellant

Versus

C.C.E., Meerut

Respondent

Appearance

None For Appellant

Sh. Bipin Verma, Authorised Representative,(JDR) For Respondent

Coram: Hon'ble Mr. S.S. KANG, VICE PRESIDENT

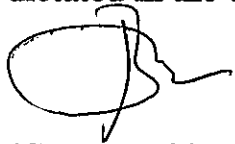
Hon'ble Mr. C.N.B.NAIR, MEMBER TECHNICAL

Final Date of decision: 24.7.06
Order No. 606/06-EX
stay order No. 860/06-EX

Per S.S.Kang:

The applicant is a Public Sector Undertaking and governed by the order passed by the Hon'ble Supreme Court in the case of ONGC vs CCE, Calcutta reported in 1992(61)ELT.3. The requisite permission to pursue the appeal has not been filed. Therefore, the appeal is dismissed. However, the appellant shall have liberty to apply for restoration of the appeal on production of necessary clearance from COD.

Order dictated in the open Court.



(C.N.B.Nair)
Member Technical



(S.S.Kang)
Vice President

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