

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

Appeal No. E/4164-4165/2004 - EX[DB]

Date 13/01/2009

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

To :
C.C.E. JAIPUR-II

PIPALIA-KALAN, PALI (RAJASTHAN)

C.C.E. JAIPUR-II

M/S P.G. FOILS LTD.

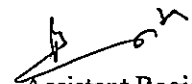
Appellant

Vs
Respondent

EX[DB] 09-1-09

I am directed to transmit herewith a certified copy of Final order No. 29-30/2009-

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 P.G. FOILS LTD.

PIPALIA-KALAN, PALI (RAJASTHAN)

2. Adv. / Consult

SH. HEAMANT BAJAJ, ADV.,

A-5, BASEMENT,

LAXPAT NAGAR - III, N. DELHI - 24

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

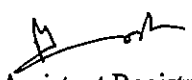
12 Commercial Laws of India Pvt Ltd Post Bag No. 1033, No.70(Old No. 88), Thyagaraya Road, T. Nagar, Chennai

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

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Assistant Registrar
(Excise Appeal Branch)

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

COURT NO. II

Excise Appeal No. 4164-4165 of 2004-Ex.

(Arising out of Order-in-Appeal No. 294-295(RM)CE/JPR-II/2004 dated 17.5.2004 passed by the Commissioner (Appeals), Customs & Central Excise, Jaipur)

CCE, Jaipur

Appellant
Shri S.N. Srivastav, DR

Vs.

M/s P.G. Foils Ltd.

Respondent
Shri Hemant Bajaj, Advocate

Date of Hearing: 5.1.2009

CORAM: HON'BLE MR. D.N. PANDA, MEMBER (JUDICIAL)
HON'BLE MR. RAKESH KUMAR, MEMBER (TECHNICAL)

FINAL Order No. 29-30/2009-EX. dated.....

Per D.N. Panda:

Ld. DR appearing on behalf of the Revenue has no material to challenge para-6 of the first appellate order. The conclusion of the first appellate authority was that the proceeding has based on assumptions and presumptions. We find that the Id. appellate authority in para-4 has discussed that the department has no allegation of discrepancy in the stock of finished goods. That authority has also found that there is nothing on record to suggest

E/4164-4165/2004-Ex.

that the quantity of aluminium rods were generated from the scrap. The said para-4 further states that no corroborative discrepancy in the stock of rods/scrap at the premises of the sister concern has been brought on record to substantiate the case of the department. Against all these findings, Revenue has not brought any cogent evidence to impeach the conclusion of Id. appellate authority below.

2. Ld. counsel for the respondent supports the order of the Id. appellate authority below.

3. Heard both sides and perused the record. In absence of cogent and credible evidence to disturb the order of Appellate Authority below, his order is not liable to be interfered. Accordingly, both the appeals of the Revenue are dismissed.

(Dictated & pronounced in open Court)

(D.N. PANDA)
JUDICIAL MEMBER

(RAKESH KUMAR)
TECHNICAL MEMBER