

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

Appeal No. E/5308/2004 - EX[DB]

Date 22/01/2009

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

To :
C.C.E KANPUR
117/7 SARVODAYA NAGAR KANPUR
C.C.E KANPUR

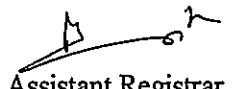
M/S S.S. STEEL INDUSTRIES

Appellant

Vs
Respondent

I am directed to transmit herewith a certified copy of Final order No. 58/2009-
passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944

EX[DB] dated 16-1-09


Assistant Registrar
(Excise Appeal Branch)

Copy to :

1. Respondent

M/S S.S. STEEL INDUSTRIES

PLOT NO.17-A,84/21 FAZALGANJ, KANPUR

2. Adv. / Consult

SH. K. K. ANAND, ADV.,
A-5, BASEMENT,

LATPAT NAGAR-II, 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

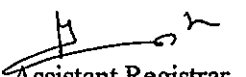
12 Commercial Laws of India Pvt Ltd Post Bag No. 1033, No.70(Old No. 88), Thyagaraya Road, T. Nagar, Chennai

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

16 Guard file


Assistant Registrar
(Excise Appeal Branch)

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

COURT NO. II

Excise Appeal No. 5308 of 2004-Ex.

(Arising out of Order-in-Appeal No. 352-CE/APPL/Knp/2004 dated 27.7.2004 passed by the Commissioner (Appeals), Central Excise, Kanpur)

CC E, KANPUR

Central Excise, Kanpur

Appellant

M/S. S.S. STEEL IND. Vs.

CC E, Kanpur

Respondent

Appeared for Appellant : Shri S.N. Srivastav, DR
Appeared for Respondent : Shri K.K. Anand, Advocate

Date of Hearing: 13.1.2009

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

FINAL Order No. 58/09-EX dated.....

Per D.N. Panda:

There are two disputes in this appeal. The first dispute is that when the respondent filed a declaration before a different jurisdictional authority the Id. Commissioner (Appeals) ^{there} should not be granted relief in respect of SSI exemption. The second dispute is that the Id. Commissioner should not have reduced the penalty to Rs. 10,000/- from Rs.13,57,886/-. We have noticed the order ^{and found} that the respondent has knocked ^{the wrong} at door to make compliance to the law

that having been appreciated by the Id. appellate authority, he was of the view that there should be no duty demand. We subscribe to his finding ^{and} no contrary evidence ^{is found} on record. So far as penalty is concerned, we considered it proper that minor penalty having been levied to make respondent conscious as to the jurisdiction such a levy of penalty should prevail to do the justice. We dismiss the Revenue's appeal.

(Dictated & pronounced in open Court)

(D.N. PANDA)
JUDICIAL MEMBER

(RAKESH KUMAR)
TECHNICAL MEMBER

RM