

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

Appeal No. E/6080/2004 - EX[DB]

Date 09/02/2009

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

To :
C.C.E.JAIPUR-I
N.C.R.B.STATUE CIRCLE,
C-SCHEME,JAIPUR
C.C.E.JAIPUR-I

Appellant

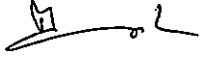
Vs

Respondent

M/S RAY BAN SUN OPTIC INDIA LTD.

EX[DB] dated 03-2-09

I am directed to transmit herewith a certified copy of Final order No. 108/2009 -
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 RAY BAN SUN OPTIC INDIA LTD.

SP-810-811, INDUSTRIAL AREA, BHIWADI

2. Adv. / Consult SH. JIGAR SHAH, ADV.,
B-6/10, S.J. ENCLAVE,
N. DELHI - 29

3 S.D.R.
4 I.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

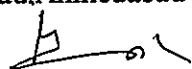
12 Commercial Laws of India Pvt Ltd Post Bag No. 1033, No.70(Old No. 88), Thyagaraya Road, T. Nagar, Chennai

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,

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

COURT-III

Date of hearing/decision: 3.2.2009

Central Excise Appeal No.6080 of 2004

Arising out of the order in appeal No.322 (MPM)/CE/JPR-I/04 dated 28.9.04 passed by the Commissioner, Central Excise (Appeals I), Jaipur.

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.,
Jaipur I

vs.

M/s Ray Ban Optic India Ltd.

Appearance:

Shri Virender Singh Choudhary, Authorized Departmental Representative (DR)
for the Revenue and Shri Jigar Shah, Advocate for the respondent

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

FINAL Order No. 108/09-EX

Per P.K. Das:

Revenue filed this appeal against the Order in Appeal No. 322 (MPM)/CE/JPR-I/04 dated 28.9.04 passed by the Commissioner (Appeals), Jaipur whereby the adjudication order was set aside and cum-duty benefit was extended.

2. After hearing both sides and on perusal of the grounds of appeal, we find that the Commissioner (Appeals) passed the order following the decision of the

Tribunal in the case of Sri Chakra Tyres Ltd. and Maruti Udyog Ltd. It is contended that the revenue challenged the said order before the Hon'ble Supreme Court. Learned Advocate on behalf of the respondents submits that the Hon'ble Supreme Court rejected the Revenue's appeal in the case of Sri Chakra Tyres Ltd. and Maruti Udyog Ltd as reported in 2005 (179) ELT A 102 (SC).

3. In view of that, we do not find any merit in the appeal. Accordingly, the appeal filed by Revenue is rejected.

(Dictated and pronounced in open Court) .

(M. Veeraiyan) /
Member (Technical)

(P.K. Das)
Member (Judicial)

scd/