

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

Appeal No. E/3932/2004 - EX[DB]

Date 11/02/2009

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

To :
M/S STEEL AUTHORITY OF INDIA LTD.
ISPAT BHWAN, LODI ROAD. NEW DELHI
110003

M/S STEEL AUTHORITY OF INDIA LTD.

C.C.E. RAIPUR

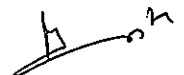
Appellant

Vs

Respondent

EX[DB] dated 06-2-09

I am directed to transmit herewith a certified copy of Final order No. 116/2009-
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. RAIPUR

DHAMTARI ROAD, TIKRAPARA, RAIPUR

2. Adv. / Consult

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

3 C.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

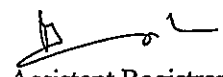
12 Commercial Laws of India Pvt Ltd Post Bag No. 1033, No.70(Old No. 88), Thyagaraya Road, T. Nagar, Chennai

13 Taxindiaonline.com Pvt.Ltd, B-XI/8183, Vasant Kuni, 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. 3932 of 2004-Ex.

(Arising out of Order-in-Appeal No. 127/RPR-II/2004 dated 8.4.2004 passed by the Commissioner (Appeals), Central Excise, Raipur)

M/s Steel Authority of India Ltd.

Appellant

Vs.

CCE, Raipur

Respondent

Appeared for Appellant : Shri Ravi Raghvan, Advocate with
Shri Raghuram Srinivasan, Advocate
Appeared for Respondent : Shri S.N. Srivastav, DR

Date of Hearing: 22.1.2009

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

FINAL Order No. 116 / 08-EX dated.....

Per D.N. Panda:

In this appeal, the grievance of the appellant is similar in nature as to the documentation which has been dealt by us today in respect of same appellant. We have stated reasons in appeal case No. 3840/04 and 3692/04 while granting relief to the public sector appellant for similar reason. We also grant similar relief to the appellant in respect of documentation dispute relating to claim of Rs.48,82,495/- and Rs. 51,012/- involved in the present appeal.

2. Shri Ravi Raghvan, learned counsel
fairly submits that the appellant is unable to trace documents relating to claim of Rs.3,899/-. For such submission, the demand of Rs. 3,899/- shall sustain and the appellant does not get any relief on this count.

3. We have noticed while disposing Appeal case No. 3426/04, 3692/04 and 3840/04 today that the appellant has casual approach to law to comply ^{to this} requirement thereof. Although we ^{were} inclined to impose penalty but for the relief we have granted, the appellant received leniency. We make it abundantly clear that the SAIL authority should not have defiant attitude towards law but should pay utmost regard ^{to} law ^{and carry out the} mandate of ^{the} statute and make compliance as required. On the facts and circumstances, the penalty of ^{Rupees} three lakhs imposed in this ^{Case is} -waived for the substantial relief granted as above for the technical lapses.

(Dictated & pronounced in open Court)

(D.N. PANDA)
JUDICIAL MEMBER

(RAKESH KUMAR)
TECHNICAL MEMBER

RM