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

Appeal No. E/6015/2004 - EX[DB] Date 13/02/2009

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

To :
M/S HIND LAMPS LTD.
SIKHABAD AGRA U.P
M/S HIND LAMPS LTD. Appellant
Vs
C.C.E.PUNE-I Respondent

I am directed to transmit herewith a certified copy of **Final order No.** 121/2009-**EX[DB]** dated 11-2-09

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.PUNE-I
SARVODAYA NAGAR KANPUR U.P
2. Adv. / Consult SH. C. H. SHANKAR, ADV.,
U6, BANK ENCLAVE, DEHI-92

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 Publictions (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:11.2.2009

Central Excise Appeal No.6015 of 2004

Arising out of the order in appeal No.472/CE/APPL/KNP dated20.9.04 passed by the Commissioner (Appeals) Central Excise, Kanpur.

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?	No
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

M/s Hind Lamps Ltd. vs. C.C.E., Kanpur

Appearance:

Shri C.Hari Shankar with Shri Pushkar Kumar Singh, Advocates for the appellant and Shri A.K. Rastogi, Authorized Departmental Representative (DR) for the Revenue

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

FINAL Order No. 121/09-EX

Per M.Veeraiyan:

This is an appeal against the order of the Commissioner (Appeals) No. 472/CE/APPL/KNP dated20.9.04 upholding the order of demand of duty of Rs.8,60,960/- and imposition of penalty of Rs.1 lakh. The above order has been passed holding that Glass Shells used for miniature bulbs are dutiable and that there was suppression of facts relating to non-levy of duty relating to the period 1.1.95 to 22.7.96.

2. Heard both sides.

3. We find that the show cause notice demanding duty relating to the period has been issued on 3.2.2000. The demand has been confirmed invoking extended period of limitation on the ground that the process of manufacture has not been furnished. Learned Advocate contests the demand on the aspect of limitation. The show cause notice, order in original and the order of the Commissioner (Appeals) clearly indicate that the appellants have declared the product 'Shell' as being manufactured by them. From a reading of the show cause notice, order in original and that of the order of the Commissioner (Appeals), we find that ~~on~~ the information which is required to be given by the assessee in relation to shell manufactured by them has been given. We have not been shown the provision by which they are required to furnish the detailed process of manufacture suo motu along with the classification list. Therefore, the finding of suppression is not sustainable and ~~in violation~~ invokation of extended period is not justified.

4. The impugned order is set aside and the appeal is allowed on the ground of limitation with consequential relief as per law..

(Dictated and pronounced in the open Court)

(M. Veeraiyan)
Member (Technical)

(P.K. Das)
Member (Judicial)

scd/