

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

Appeal No. E/6071/2004-6072/2004 - EX[DB]

Date 13/02/2009

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

To :
C.C.E.LUDHIANA
F-BLOCK RISHI NAGAR LUDHIANA
C.C.E.LUDHIANA

Appellant

Vs
Respondent

M/S NAHAR SPINNING MILLS LTD.

EX[DB] dated 03-2-09

I am directed to transmit herewith a certified copy of Final order No.124-125/2009-
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 NAHAR SPINNING MILLS LTD.

427, INDUSTRIAL AREA-A, LUDHIANA PUNJAB

2. Adv. / Consult

SH. RUPENDER SINGH, ADV.,
C-5/9, S.D.A., N. DELHI - 16

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 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)

17 M/S OSWAL WOLLEN MILLS,
UNIT NO-3, G.T. ROAD, SHERPUR,
LUDHIANA

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 Nos.6071-6072 of 2004

Arising out of the order in original No.197-200/Ldh/2003 dated 12.8.03 passed by the Commissioner, Central Excise, Ludhiana

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?	na.
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

Respondents

C.C.E., Ludhana

vs.

M/s Nahar Spinning Mills Ltd
M/s Oswal Woollen Mills

Appearance:

Shri K.K.Goel, Authorized Departmental Representative (DR) for the Revenue
Shri Rupender Singh, Advocate for the respondents

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

Final Order No. 124-125/09-EX

Per P.K. Das:

Both the appeals are arising out of a common order and therefore, both are being taken up together for disposal.

2. After hearing both sides and on perusal of the record, we find from the grounds of appeal filed by the Revenue that the Tribunal in its remand order directed the lower authorities to extend the benefit of cum-duty price. The revenue filed review petition before the Hon'ble Supreme Court in the case of Sri

Chakra Tyres Ltd. and Maruti Udyog Ltd. on the identical issue. Learned Advocate on behalf of the respondents submits that the Hon'ble Supreme Court dismissed the review petition filed by the Revenue against the cases of Sri Chakra Tyres Ltd. and Martui Udyog Ltd. as reported in 2005 (179) ELT A 102 (SC). On perusal of the statement of facts in the present appeal of the Revenue, we find that the above order of the Tribunal was challenged before the Supreme Court by the Department which was dismissed.

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

(Dictated and pronounced in open Court)

(M. Veeraiyan)
Member (Technical)

(P.K. Das)
Member (Judicial)

scd/