TELEGRAM : CEGCANAL
Website : www.cestat.gov.in

**REGISTERED / AD**
Email : delhi@cestat.gov.in

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

Appeal No. E/5524/2004 - EX[DB] Date 30/03/2009

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

To :
C.C.E.CHANDIGARH
PLOT NO 19,SECTOR 17-C, CHANDIGARH

C.C.E.CHANDIGARH Appellant
Vs
M/S NACHIKETAPAPER LTD. Respondent

I am directed to transmit herewith a certified copy of **Final order No.**231/2009- **EX[DB]** dated 20-2-09

passed by the Tribunal under Section 35-C(1)of Central Excises Act, 1944

Assistant Registrar
(Excise Appeal Branch)

**Copy to :**
1. Respondent
M/S NACHIKETAPAPER LTD.
(UNIT-I) VILL MUBARIKPUR, DERABASSI, PUNJAB
2. Adv. / Consult SH. DR. A.S. GILL,
3355, SECTOR -21-D,
CHANDIGARH-22
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)

# IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
## WEST BLOCK NO. 2, R.K. PURAM, NEW DELHI

## COURT – III

## CENTRAL EXCISE APPEAL NO. 5524 OF 2004

[Arising out of Order-in-Appeal No. 638/CE/CHD/04 dated 10.09.2004 passed by the Commissioner (Appeals), Central Excise, Chandigarh]

**For approval and signature:**

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

| | | |
|---|---|---|
| 1. | Whether Press Reporters may be allowed to see the order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982? | |
| 2. | Whether it would be released under Rule 27 of the 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? | |
| 4. | Whether order is to be circulated to the Departmental authorities? | Yes. |

CCE, Chandigarh — Appellant

Vs.

M/s. Nachiketa Paper Ltd. — Respondent

**Appearance:**

Shri Amit Jain, Departmental Representative, for the Revenue,
None for the respondent

**Coram:**

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

**Date of hearing/decision: 20th February, 2009**

**FINAL ORDER NO. 231/09-EX dated _________**

**Per P.K. DAS:**

Revenue filed this appeal against the Order-in-Appeal No. 638/CE/CHD/04 dated 10.9.2004.

2. Heard the learned SDR on behalf of the Revenue. None appeared on behalf of the respondent.

3. Learned D.R. submits that the respondents manufacture 'Newsprint-in-reels' and 'sheets' and paid the duty under sub-heading 4801.00. He submits that the said product covers newsprint in rolls and sheets and not in newsprint in reels. He submits that there is a difference newsprint rolls and newsprint in reels. He relied upon the following decisions of the Tribunal:-

(i) Vindhya Paper Mills Ltd. vs. Collr. Of C. Ex., Aurangabad – 1998 (104)ELT 528 (Tribunal);

(ii) Shantilal Doshi Pvt. Ltd. vs. Collector of C. Ex. – 1991 (56) ELT 263 (Tribunal)

4. After hearing the learned D.R. and on perusal of the records we find that the case relates to the period 1.08.2002 to 31.08.2003. The Commissioner (Appeals) held that newsprint in reel would be covered under heading 4801.00. We find that by the notification No. 32/2005-CE(NT) dated 22.08.2005 issued under Section 11C of the Central Excise Act, the duty of excise leviable on newsprint in reels during the period

1.3.1988 to 8th July, 2004 would be exempted. In view of that the demand of duty, during the material period, on newsprint in reels is not sustainable as the notification under Section 11C has been issued. Accordingly, we do ~~can~~not interfere with the order of the Commissioner (Appeals). Appeal is rejected.

(Dictated & pronounced in the Open Court.)

(M.VEERAIYAN)
MEMBER (TECHNICAL)

(P.K. DAS)
MEMBER (JUDICIAL)

RK