

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

Appeal No. E/2337/2004 - EX[DB]

Date 06/04/2009

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

To :
M/S MARKFED HDPE SACKS PLANT

M/S MARKFED HDPE SACKS PLANT

C.C.E. LUDHIANA

Appellant

Vs

Respondent

I am directed to transmit herewith a certified copy of **Final order No. 262 2009 EX[DB]** dated 1.4.2009
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. LUDHIANA

CENTRAL EXCISE HOUSE, 'F' BLOCK, RISHI NAGAR, LUDHIANA 141001 (PUNJAB)
2. Adv. / Consult sh.Akash Tyagi, Adv.118,MC,Setalvad Chamber, Supreme Court, New Delhi

3 S.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

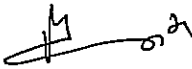
13 Taxindiaonline.com Pvt.Ltd, B-XI/8183, Vasant Kunj, New Delhi - 110070

14 Easy Service Tax Online Dot Com Pvt.Ltd.407A, Iscon Mall, Above Star India Bazar, Satellite Road, Ahmedabad

15 LAWCRUX Advisors (P) Ltd, Law House, 1-8, Sector - 10, Faridabad 121003 (Haryana)

16 Office Copy

17 Guard file


Assistant Registrar
(Excise Appeal Branch)

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

COURT NO. II

Excise Appeal No. 2337 of 2004-Ex.

(Arising out of Order-in-Appeal No. 56/CE/APPL/LDH/04 dated 17.2.04 passed by the Commissioner (Appeals), Central Excise, Ludhiana)

Markfed HDPE Sacks Plant

Appellant

Vs.

CCE, Ludhiana

Respondent

Appeared for Appellant : Shri Akash Tyagi, Advocate/Ms. Surchi
Dua, Advocate

Appeared for Respondent : Shri B.S. Suhag, DR

Date of Hearing: 26.3.2009

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

FINAL Order No. 262/09-EX dated.....

Per D.N. Panda :

Ld. Counsel Shri Akash Tyagi argues that although Id. Commissioner (Appeals) has reduced penalty to Rs.40,000/-, there is still no case for Revenue for such imposition. Therefore the appellant has carried the matter to Tribunal being aggrieved by the impugned order.

2. Ld. DR appearing on behalf of the Revenue supported order of Authority below.

3. In the course of hearing, we have found that Id. Commissioner (Appeals) was very lenient to reduce the penalty but he was unable to conceive that there was no evasion. Therefore he has used his discretion for grant of reduction of penalty. There is no appeal from Revenue nor also a cross-objection. In absence of any appeal or cross-objection filed by Revenue, a relief granted by the lower authority cannot be disturbed and accordingly we dismiss the appeal.

(Dictated & pronounced in open Court)

(D.N. PANDA)
JUDICIAL MEMBER

(RAKESH KUMAR)
TECHNICAL MEMBER

RM