

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

Appeal No. E/2759/2006 - EX[DB]

Date 23/04/2009

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

To :
C.C.E. DELHI III

UDYOG MINAR, UDYOG VIHAR, VANIJYA NIKUNJ,
PHASE V, GURGAON - 122016 (HARYANA)
C.C.E. DELHI III

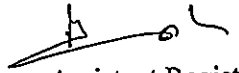
Appellant

Vs

Respondent

M/S JNS INSTRUMENTS LTD

I am directed to transmit herewith a certified copy of Final order No. 267/2009 & MO No 208/2009 EX [DB] dated
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 JNS INSTRUMENTS LTD

PLOT NO 4, SECTOR-3, IMT, MANESAR, GURGAON

2. Adv. / Consult

MR.B.L.NARSIMHAN

B-6/10, SAFDARJUNG ENCLAVE, NEW DELHI-110029

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.2(Old No. 36), Vaithyaram Street, T. Nagar, Chennai

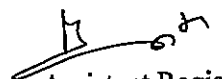
13 Taxindiaonline.com Pvt.Ltd, B-XI/8183, Vasant Kuni, New Delhi - 110070

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

15 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 Misc. Application No. 144 of 2009 -Ex. BR. and
Excise Appeal No. 2759 of 2006-Ex.**

(Arising out of Order-in-Appeal No.127/GRM/GGN/2006 dated 24.3.06
passed by the Commissioner of Central Excise, Gurgaon)

CCE, Delhi

Appellant

Vs.

M/s J.N.S. Instruments Ltd.

Respondent

Appeared for Appellant : Shri S.N. Srivastav, DR

Appeared for Respondent : Shri B.L. Narasimhan, Advocate

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. 287/09-EX dated.....
MISC ORDER NO 208/09-EX

Per D.N. Panda:

Ld. DR submits that the present Misc. application is to rectify the mistake committed by Revenue at the time of filing appeal with authorisation of only one Commissioner. By the present application, they are submitting authorisation signed by two Commissioners. When verified, that shows that the Commissioners have signed the document on two different dates. While Commissioner of Delhi-III has signed authorisation on 12.2.09, the Commissioner of Rohtak has signed on 13.2.09.

2. Ld. Counsel Shri Narasimhan appears today on behalf of Respondent and he submits that the factual position noticed by the Bench is proper. However, he says that the litigation having involved a small amount, there is jurisdiction of single bench, exercisable.

3. When we look at the title page of the authorisation, we find no date of issue of Authorisation so far. The COD application was allowed to provide an opportunity of hearing to the appellant Revenue to pursue its remedy. Their casual approach is apparent from the record itself. This shows lack of interest of Revenue to pursue the remedy. The appeal has involved litigation for Rs.26,000/-. Considering the matter from all angles as aforesaid, we dismiss the appeal being made for a meagre amount in dispute which also appears to be abuse of the process of law. We dispose the Misc. application and also dismiss the appeal.

(Dictated & pronounced in open Court)

(D.N. PANDA)
JUDICIAL MEMBER

(RAKESH KUMAR)
TECHNICAL MEMBER

RM