

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

Appeal No. E/4057/2004 - EX[DB]

Date 28/04/2009

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

To :
M/S JYOTI OVERSEAS LTD.
VILL.- SEJWAYA, GHATABILIOD, DISTT.- DHAR
454001
M/S JYOTI OVERSEAS LTD.

C.C.E. INDORE

Appellant

Vs

Respondent

EX[DB] dated 24-4-09

I am directed to transmit herewith a certified copy of Final order No. 280/2009-
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. INDORE

P.B.-10, MANIK BAGH PALACE, INDORE (M.P.)

2. Adv. / Consult SH. JITENDER SINGH, ADV.,
F-21, GEETANTALI ENCLAVE,
N. DELHI -

3 C.D.R

~~4 J.C.D.R.~~

5 Bar association, CESTAT, New Delhi

6 Director Publications, Customs, Excise. I.P. Estate, New Delhi

7 M/s Centax Publications Pvt Ltd., 1512-B, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony, New Delhi - 3

8 Commercial Laws of India Pvt Ltd. Post Bag No. 1033, No.2(Old No. 36), Vaithyaram Street, T. Nagar, Chennai -17

9 Raghuraman's 44-B, Regal Flat, Shipra Suncity, Indirapuram - 201010, Ghaziabad, DT. U.P.

10 M/s Manupatra Information Solutions Pvt Ltd. Excise & Customs Cases B-37, Sector - 1, Noida - 201301, Gautam Budh Nagar, (UP)

11 M/s. Deeparchie Publications, M-93, Marg. 46, Saket, New Delhi 110017

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

13 Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh, New Delhi - 110026

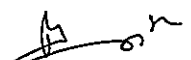
14 Easy Service Tax Online Dot Com Pvt.Ltd.407A, Iscon Mall, Above Star India Bazar, Satellite Road, Ahmedabad-15

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

16 Office Copy

17 Guard file

18. HON'BLE PRESIDENT.


Assistant Registrar
(Excise Appeal Branch)

**IN THE CUSTOMS, EXCISE AND SERVICE TAX
APPELLATE TRIBUNAL, NEW DELHI
PRINCIPAL BENCH, COURT NO. I**

Excise Appeal No. 4057 /2004-Ex(BR)

[Arising out of Order-in-Original No. 75/Commr/CEX/IND/ 2003 dated 23.7.2003 passed by Commissioner, Customs & Central Excise, Indore (MP)]

For approval and signature:

Hon'ble Mr. Justice R.M.S. Khandeparkar, President
Hon'ble Mr. M. Veeraiyan, Member (Technical)

-
1. Whether Press Reporters may be allowed to see : *Yes*
the Order for publication as per Rule 27 of the
CESTAT (Procedure) Rules, 1982?
 2. Whether it should be released under Rule 27 : *No*
of the CESTAT (Procedure) Rules, 1982 for
publication in any authoritative report or not?
 3. Whether Their Lordships wish to see the fair : *Yes*
copy of the Order?
 4. Whether Order is to be circulated to the : *No*
Departmental authorities?
-

M/s. Jyoti Overseas Ltd.

Appellant

Vs.

Commissioner of Central Excise
Indore

Respondent

Appearance:

Mr. Jitender Singh, Advocate for the Appellant
Mr. R.K. Verma, DR for the Respondent

Date of Hearing/decision : 22.4.2009

FINAL ORAL ORDER NO. 280/09-EX

Per Justice R.M.S. Khandeparkar (for the Bench):

Heard the learned advocate for the appellant and learned DR. It is not in dispute that the facts of the case in hand are similar to those of the earlier appeal between the same parties namely, Appeal No. E/1523/04 and only difference being that the said appeal related to period from 1.8.02 to 21.8.03 and the present appeal relates to the period from 1.3.02 to 31.7.02. This Tribunal in Appeal No. E/1523/04, has clearly observed that the order of the lower authority was required to be set aside as quantitative reconciliation with relation to utilisation of final product by the manufacturer of goods for home consumption was necessary and for that purpose had remanded the matter to the Commissioner. We find no justification to take a different view in the matter in hand and therefore, for the reasons recorded in the order dated 7.2.2006 in Appeal No. E/1523/2004 between the same parties, we allow the present appeal and remand the same to the Commissioner to deal with the same in the same manner as was directed in Appeal No. E/1523/04. Order accordingly.

2. Appeal stands disposed of.

(Justice R.M.S. Khandeparkar)
President
,, /

(M. Veeraiyan)/
Member(Technical)