

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

Appeal No. E/4363/2004-4364/2004 - EX[DB]

Date 01/05/2009

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

To :
C.C.E. PANCHKULA

SCO-407-408, SECTOR-8, PANCHKULA

C.C.E. PANCHKULA

M/S NAPTUNE APPLIANCES LTD.

Appellant

Vs
Respondent

I am directed to transmit herewith a certified copy of Final order No. 286-287/2009-EX

EX[DB] dated 29-4-09

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 NAPTUNE APPLIANCES LTD.

149, INDUSTRIAL AREA, PHASE-I, PANCHKULA

2. Adv. / Consult

NONE

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

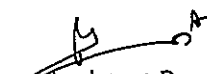
13 Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh, New Delhi - 110026

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 (Harvana)

16 Office Copy

17 Guard file


Assistant Registrar
(Excise Appeal Branch)

~~NAPTUNE APPLIANCES LTD.~~

~~149, INDUSTRIAL AREA, PHASE-I, PANCHKULA~~

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
WEST BLOCK NO.II, R.K. PURAM, NEW DELHI-110066.
BENCH-DB

Date of Hearing:27.04.2009
Date of decision: 27.04.2009

Excise Appeal No.E/4363-4364/04

[Arising out of Order-in-Appeal No.7 & 8 CE/Apl./Div. Pck/2004
dated 27.5.04 passed by the Commissioner (Appeals), Faridabad]

For approval and signature:

Hon'ble Dr.C.Satapathy, Technical Member
Hon'ble Mr.D.N.Panda, Judicial Member

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 should be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	
3	Whether Their Lordships wish to see the fair copy of the Order?	
4	Whether Order is to be circulated to the Departmental authorities?	

CCE, Panchkula

...Appellant

Vs.

M/s.Naptune Appliance Ltd.

... Respondent

Present for the Appellant :Shri Virender Chaudhury, DR
Present for the Respondent :None.

Coram: Hon'ble Dr.C.Satapathy, Technical Member
Hon'ble Mr.D.N.Panda, Judicial Member



FINAL ORDER NO. 286-287/09-EA DATED: 27.04.2009

PER: Dr.C.Satapathy

None ^{is} present on behalf of the respondents, despite notice.

There is also no adjournment request. Heard Id. DR.

2. The grounds of Appeal raised in the Department's Appeal remain controverted. Impugned orders are set aside and the matter is remanded for fresh decision by the Lower Appellate Authority. He shall grant reasonable opportunity of hearing to both the sides.

3. In the result, the appeal is remanded for fresh decision.

[Dictated and Pronounced in the open Court.]

(DR.C.SATAPATHY)
TECHNICAL MEMBER

(D.N.PANDA)
JUDICIAL MEMBER

Anita