

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

Appeal No. E/3327/2004 - EX[DB]

Date 01/05/2009

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

To :
C.C.E-JALANDHAR

THE COMMISSIONER OF CENTRAL EXCISE
JALANDHAR C.R. BUILDING, SEC. 17-C, PLOT NO 19,
CHANDIGARH-II
C.C.E JALANDHAR

Appellant

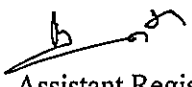
Vs
Respondent

M/S PUNJAB PLASTO FAB. PVT. LTD.

I am directed to transmit herewith a certified copy of Final order No. 288/2009-

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 PUNJAB PLASTO FAB. PVT. LTD.

M/S PUNJAB PLASTO FAB. PVT. LTD., D-165, FOCAL POINT EXT., JALANDHAR.

2. Adv. / Consult

SH. ASMITA NAYAK, ADV.,
A-5, BASEMENT,
LAJPAT NAGAR-III,
N. DELHI-24

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)

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

A.No-E /3327/04

Date of Hearing: 27.04.2009
Date of decision: 27.04.2009

[Arising out of Order-in-Appeal No.210/CE/Chd/2004 dated 15.03.04 passed by the Commissioner (Appeals) Chandigarh].

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, Jalandhar

...Appellant

Vs.

M/s. Punjab Plasto Fab. Pvt. Ltd.

... Respondent

Present for the Appellant :Shri A.K. Rastogi, DR
Present for the Respondent :Shri Asmita Nayak, Advocate

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

~~Final~~ ORDER NO. 288/09-EG DATED: 27.04.2009

PER: Dr.C.Satapathy

Heard both sides. We find that the Lower Appellate Authority has given a finding of fact that the respondents had furnished the necessary declaration regarding input and output and hence they cannot be charged for suppression. Accordingly, he has come to the conclusion that the remand is time barred. In view of the finding of fact, we find no infirmity in the conclusion *drawn* by him. Hence the Departmental appeal is rejected.

[Dictated and Pronounced in the open Court.]

(DR.C.SATAPATHY)
TECHNICAL MEMBER

(D.N.PANDA)
JUDICIAL MEMBER

Anita