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

Appeal No. E/1577,2336,1847,1848&1849/2003 - EX[DB]
E/5905,5999,6003&6074/2004

Date 13/05/2009

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

To :
M/S M.P. TOBACCO LTD.
PHULGAON POTIA ROAD DURG CHATTISGARH
491002

M/S M.P. TOBACCO LTD. Appellant
Vs
Respondent
C.C.E. DELHI I

I am directed to transmit herewith a certified copy of **Final order** No.299-307/2009- **EX[DB]** dated 30-4-09 passed by the Tribunal under Section 35-C(1)of Central Excises Act, 1944

Assistant Registrar
(Excise Appeal Branch)

Copy to :
1. Respondent
C.C.E. DELHI I
C.R. BUILDING, I.P. ESTATE, NEW DELHI 110002
2. Adv. / Consult SH. B.L. NARASIMHAN, ADV., B-6/10, S.J. ENCLAVE, N. DELHI-29
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 Publictions 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)

P.T.O - 2

2. M/S. GTC INDUSTRIES LTD.
8 BD VANDHANA BUILDING,
11 TOLSTOY MARG, N.DELHI-1

3. M/S. KANPUR CIGARETTES LTD.
123, 45A, FACTORY AREA,
FAZALGANJ, KANPUR

4. M/S. TIRUPATI CIGARETTES LTD,
PLOT NO. 26,
GANESHPUR, SHIVPUR, VARANASI-221003

5. M/S. TAMILNADU TOBACCO CO. LTD.,
C-76, VINAYAGAR KOVIL STREET,
SWARNAPURI, SALEM - 638004

6. M/S. M.P. TOBACCO LTD.,
A 53/1, GALI NO.7, ALI EXTENSION,
DELHI-44

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
West Block No.2, R. K. Puram, New Delhi
COURT-I

Date of hearing/decision: 30.04.2009

1. Excise Appeal No. 1577 of 2003
[Arising out of Order-in-Original No. V(24)15CX-1/2002 dated 25.4.2003 passed by the Commissioner of Central Excise (Adj.) Delhi.]

M/s M.P. Tobacco Limited — Appellant

Vs.

CCE (Adj.), New Delhi — Respondent

AND

2. Excise Appeal No. 2336 of 2003
[Arising out of Order-in-Original No. V(24)15CX-1/2002 dated 25.4.2003 passed by the Commissioner of Central Excise (Adj.) Delhi]

M/s GTC Industries Limited — Appellant

Vs.

CCE, New Delhi — Respondent

AND

3. Excise Appeal No. 1847 of 2003
[Arising out of Order-in-original No. V(24)15CX-1/2002 dated 25.4.2003 passed by the Commissioner of Central Excise (Adj) Delhi]

M/s Kanpur Cigarettes Limited — Appellant

Vs.

CCE, Delhi-1 — Respondent

AND

4. Excise Appeal No. 1848 of 2003
[Arising out of Order-in-Original No. V(24)15CX-1/2002 dated 25.4.2003 passed by the Commissioner of Central Excise (Adj) Delhi]

M/s Tirupati Cigarettes Limited — Appellant

Vs.

CCE, Delhi-1 — Respondent

AND.

5. Excise Appeal No. 1849 of 2003
[Arising out of Order-in-original No. V(24)15CX-1/2002 dated 25.4.2003 passed by the Commissioner of Central Excise (Adj) Delhi]

M/s Tamilnadu Tabacco Limited Appellant

Vs.

CCE, Delhi-1 Respondent

AND

6. Excise Appeal No. 5905 of 2004
[Arising out of Order-in-Original No. V(24)15CX-1/2002 dated 17.9.2004 passed by the Commissioner of Central Excise (Adj.) New Delhi]

M/s M.P. Tobacco Limited Appellant

Vs.

CCE, Delhi-1 Respondent

AND

7. Excise Appeal No. 5999 of 2004
[Arising out of Order-in-Original No. V(24) 15. Cx.1/2002 dated 17.9.2004 passed by the Commissioner of Central Excise, New Delhi]

M/s Tamilnadu Tobacco Co. Limited Appellant

Vs.

CCE, Delhi-1 Respondent

AND

8. Excise Appeal No. 6003 of 2004
[Arising out of Order-in-Original No. V(24) 15.cx.1/2002 dated 17.9.2002 passed by the Commissioner of Central Excise, New Delhi]

M/s Kanpur Cigarettes Limited Appellant

Vs.

CCE, Delhi-1 Respondent

AND.

9. Excise Appeal No. 6074 of 2004
[Arising out of Order-in-Original No. V(24)15 cx.1/2002 dated 17.9.2004 passed by the Commissioner of Central Excise (Adj.) New Delhi]

M/s Tirupati Cigarettes Limited — Appellant

Vs.

CCE, Delhi-1 — Respondent

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

Appearance:

Appeared for the Appellant – Mr. B.L. Narsimhan, Advocate

Appeared for the Respondent – Mr. A.K. Rastogi, DR

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

FINAL Oral Order No. 299 - 307 / 09-EX

Per Justice R.M.S. Khandeparkar:

On an oral motion made by the learned Advocate for the appellant that the appellant craves leave to withdraw the appeals while reserving the right to raise all the issues including the issue of relevancy of the documents before the lower authority and to challenge the impugned order alongwith the final order, The appeals are accordingly allowed to be withdrawn and stand disposed of.

2. Before we part with the matter, we are constrained to observe that in view of the fact that the show cause notice issued in the matter relates to 1993 and it relates to the period 1989-92, the authorities should take every step to expedite the disposal of the matters and, of course, the appellants to co-operate with the authorities for expeditious disposal of the matter.

(Justice R.M.S. Khandeparkar)
President

(M. Veeraiyan)
Member (Technical)

/Pant/