

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

Appeal No. E/42 /2006 - EX[DB]

Date 12/08/2009

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

To :
M/S PRESIDENT GLASS WORKS.
C-23, INDUSTRIAL ASTATE, FIROZABAD.
M/S PRESIDENT GLASS WORKS.

C.C.E. KANPUR

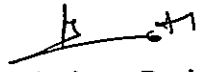
Appellant

Vs

Respondent

EX[DB] dated 07-8-09

I am directed to transmit herewith a certified copy of Final order No. 510/2009-
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. KANPUR

117/7, SARVODAYA NAGAR, KANPUR 208005.

2. Adv. / Consult

MR.RAJESHKUMAR,ADV.,

24A, DDA SFS FLAT, MOUNT KAILASH, EAST OF KAILASH, N. DELHI-110065.

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 Kuni, New Delhi - 110070

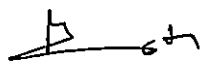
13 Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh, New Delhi - 110026

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
PRINCIPAL BENCH, NEW DELHI
COURT NO.II

E/Appeal No.42/2006-Ex(Br)

(Arising out of order in appeal No.126/CE/Apl/Knp/05 dated
28.2.2005 passed by the Commissioner (Appeals), Central Excise,
Kanpur)

M/s. President Glass Works

Appellant

Vs

CCE, Kanpur

Respondent

Appeared for the Appellant

: Shri Rajesh Kumar, Advocate

Appeared for the Respondent

: Shri Vijay Kumar, SDR

Coram: **Hon'ble Mr.D.N. Panda, Judicial Member**
Hon'ble Mr. Rakesh Kumar, Technical Member

Date of Hearing: 4.8.09

FINAL Order No. 510 / 09-EX 12009

Per D.N. Panda:

Learned Counsel Shri Rajesh Kumar has a very limited prayer that unbranded goods manufactured shall not be exigible to duty even though invoices issued by the appellant indicate use of such unbranded goods for certain specified vehicles. He submits that the goods manufactured did not carry any brand name at all and nothing has been found out by any investigation seizing any goods showing any brand name. Therefore, there shall be no levy of duty on the unbranded goods.

2. Learned DR submits that when the invoices exhibit the brand of the goods, duty is exigible.

3. Heard both the sides and perused the record.

4. Adjudication was done exparte. Record does not bear any evidence proving that the goods manufactured by the appellant carried the brand name or any brand name was embossed thereon, to come to rescue of Revenue. Therefore, invoice can not be said to be conclusive proof to make allegation that branded goods were manufactured by the appellant while adaptability of goods (head light covers) sold for use in some specified vehicles. With this observation, we allow the appeal, setting aside the impugned order. Consequential relief, if any, shall be admissible to the appellant in accordance with law.

(Order dictated and pronounced in the open Court).

(D.N. Panda)
Judicial Member

(Rakesh Kumar)
Technical Member

MPS*