TELEGRAM : CEGCANAL
Website : www.cestat.gov.in

REGISTERED / AD
Email : delhi@cestat.gov.in

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

Appeal No. E/575 /2008 - EX[DB] Date 28/08/2009
E/S/565/2008-EX

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

To :
M/S SECURITY PAPER MILL
(A UNIT OF M/S SECURITY PAPER AND MINTING CORPORATION OF INDIA LTD.)HOSHANGABAD-461005 (M.P.)
M/S SECURITY PAPER MILL Appellant
Vs
C.C.E BHOPAL STAY ORDER NO.835/2009-EX Respondent

I am directed to transmit herewith a certified copy of **Final order No.**569/2009-**EX[DB]** dated 25-8-09 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 BHOPAL
HOSHANGABAD ROAD, 48, ADMINISTRATIVE AREA, AREA HILLS, BHOPAL (M.P.) 462011
2. Adv. / Consult
MR.MANISH MISHRA, & VARUN CHOPRA,ADV.,
KHAITAN & CO.,1105-1106,ASHOKA ESTATE,24,
BARAKHAMBA ROAD, N. DELHI-1
3 S.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

Assistant Registrar
(Excise Appeal Branch)

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
WEST BLOCK NO.II, R.K. PURAM, NEW DELHI-110066.
BENCH-DB
Excise Stay No.565/08 in Appeal No.575 of 2008

(Arsing out of Order-in-Original No.53-54/COMMR/CEX/2007 dated 10.12.2007 passed by the Commissioner of Central Excise, Bhopal)

Date of Hearing/Decision: 24.08.2009

For approval and signature:

Hon'ble Dr.Chittaranjan Satapathy, Member (Technical)
Hon'ble Mr.P.K.Das, Member (Judicial)

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?	yes
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?	yes

M/s.Security Paper Mills — Appellant
Vs.
Commissioner of Central Excise, Bhopal — Respondent

Present for the Appellant: Shri Manish Mishra, Advocate & Shri Varun Chopra, Advocate
Present for the Respondent: Shri K.P.Singh, DR

Coram:Hon'ble Dr.Chittaranjan Satapathy, Member(Technical)
Hon'ble Mr.P.K.Das, Member (Judicial)

FINAL **ORDER NO.** 569/09-EX
STAY ORDER NO. 835/09-EX

PER: DR.CHITTARANJAN SATAPATHY

Heard both sides. The appellants have produced necessary clearance from the Committee of Dispute for pursuing this appeal before the Tribunal. After hearing the matter for sometime, we find that the appeal itself can be taken up for hearing and disposal today itself and hence with the consent of both sides, requirement of pre-deposit is waived and the appeal is taken up for final hearing.

2. It is not in dispute that there is exemption from duty available to security paper manufactured by Security Paper Mills and supplied to specified organizations for printing bank notes etc. Shri Manish Mishra, learned Advocate appearing for the appellants states that the name of the

factory remains the same in respect of which exemption has been issued but the Security Paper Mills which was earlier under the Ministry of Finance, Department of Economic Affairs has been made into a corporation alongwith other Government units. He states that since the exemption has been granted in respect of Security Paper Mills, move from the direct control of a Government department to a Government corporation is not material.

3. Shri K.P.Singh, learned DR appearing for the department states that since the name of the company has changed and there is no amendment in the notification, the exemption cannot be alaowed to the appellants. He supports the impugned order passed by the adjudicating Commissioner.

4. After hearing both sides and perusal of the case records, we find that the relevant Notification no.4/2006 dated 01.03.2006 grants exemption to security paper manufactured by Security Paper Mills, Hoshangabad. In other words, the exemption is specific to the factory. As the factory specified in the notification continues to exist, in our view the exemption is available to the same. It would have been a different matter if the exemption was in the name of the manufacturer, which is not the case in this appeal. The ownership change from the Government department to a Government Corporation would make no difference to the claim for exemption which is in the name of the factory. As such, we set aside the impugned order and allow the appeal.

(CHITTARANJAN SATAPATHY)
MEMBER (TECHNICAL)

(P.K.DAS)
MEMBER (JUDICIAL)

mk