

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

Appeal No. E/127 /2006-128 /2006 - EX[DB]

Date 21/10/2009

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

To :
C.C.E. LUCKNOW
7-A, ASHOK MARG, LUCKNOW.
C.C.E. LUCKNOW

PORTLAND CEMENTS PVT LTD.

Appellant

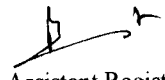
Vs

Respondent

I am directed to transmit herewith a certified copy of Final order No. 787-788/

2009 EX[DB] dated 19-10-09

passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944


Assistant Registrar
(Excise Appeal Branch)

Copy to :

1. Respondent

PORTLAND CEMENTS PVT LTD.

2054-A, CHOWKI BAG BAHADUR, MATHURA

2. Adv. / Consult

SH. ATUL GUPTA, C.S.,

B-1/1289-A, VASANT KUNJ,

N. DELHI-70

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)

18. PORTLAND CHEMICALS.

2054-A, CHOWKI BAG BAHADUR, MATHURA.

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

Excise Appeal No.E/127 & 128/2006 Ex. Br.

[Arising out of Order-in-Appeal No.452 to 453-CE/05 dated 13.10.2005 passed by the Commissioner of Central Excise & Service Tax (Appeals), Lucknow].

Date of Hearing:30.09.2009
Date of decision: 30.09.2009

CCE, Lucknow

...Appellant

Vs.

M/s.Portland Cements Pvt. Ltd.

... Respondent

Present for the Appellant :Shri.S.Chand, SDR
Present for the Respondent:Shri.Atul Gupta, C.S.

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

FINAL ORDER NO. 787-788/09-EX DATED:30.09.2009

PER: D.N.PANDA

When the matters were taken up for hearing, we noticed that the authorization in both cases have been issued by Id. Commissioner, Lucknow only without proper authorization being issued by a Committee of Commissioner which is requirement of law. Finding such legal infirmity, both the appeals of Revenue are dismissed.

[Dictated & Pronounced in the open Court].

(D.N.PANDA)
JUDICIAL MEMBER

(RAKESH KUMAR)
TECHNICAL MEMBER

Anita