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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/50 /2006 - EX[DB]

Date 29/09/2009

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

To :
C.C.E. JAIPUR I
N.C.R.BUILDING, STATUE CIRCLE, "C" SCHEME,
JAIPUR 302005.
C.C.E. JAIPUR I

GINNI INTERNATIONAL LTD.ALWAR

Appellant

Vs

Respondent

2009 EX[DB] dated 18-9-09

I am directed to transmit herewith a certified copy of Final order No. 723/
passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944


Assistant Registrar
(Excise Appeal Branch)

Copy to :

1. Respondent

GINNI INTERNATIONAL LTD.ALWAR

SP-[2(A1)& (2)], RIICO INDL. AREA, NEEMRANA, DISTT. ALWAR RAJASTHAN

2. Adv. / Consult

MR.K.K ANAND

A-5,BASEMENT,LAJPAT NAGAR-III NEW 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)

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Assistant Registrar
(Excise Appeal Branch)

**IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL
West Block No. 2, R.K. Puram, New Delhi – 110 066.
Principal Bench, New Delhi**

COURT NO. II

Excise Appeal No. 50 of 2006

DATE OF HEARING : 01/9/09.

CCE, Jaipur

Appellant

Versus

M/s Ginni International Ltd.

Respondent

Appearance

Shri Sansar Chand, Authorized Representative (SDR) – for the appellant.

Ms. Asmita Naik, Advocate – for the Respondent.

CORAM : **Hon'ble Shri D.N. Panda, Judicial Member**
Hon'ble Shri Rakesh Kumar, Technical Member

FINAL Order No. 723 / 09-EX Dated : _____

ORDER

Per. D.N. Panda :-

Revenue's grievance is that an amount of Rs. 10,681/-
(Rupees Ten Thousand Six Hundred Eighty One) ^{was} collected by
the respondent from the consumers and that has not been
deposited in the Excise Department. Reply of the Respondent is

that this money was collected as T.C. Cess ^{for} the Textile ^{goods} as it is payable to Textile Commissioner under Section 5A of the Textile Committee Act, 1963. Ms. Naik submits that the Respondent is before the Textile Appellate Tribunal and contesting the levy as well as liability.

2. When we find both parties are in controversy, it would be proper to send the matter back to the learned Adjudicating Authority to keep on watch on the outcome of the proceeding before the learned Textile Tribunal and decide the issue as to whether the sum shall be payable to Excise Department with the consequence of law. We notice from Section 4 of the Central Excise Act, 1944 that tax if collected and actually paid shall only get immunity from form ^{being} part of assessable value. If nothing is paid although collect^{ed} depending on the Textile Tribunal's decision Section 4 may be invokable.

3. With the aforesaid observation and decision, we send the matter back to the learned Adjudicating Authority to pass appropriate order.

(Dictated and pronounced in open court)

(D.N. Panda)
Judicial Member

(Rakesh Kumar)
Technical Member

PK