

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

Appeal No. E/151 /2006-153 /2006,155 /2006-158 /2006&159 /2006 - EX[DB]

Date 25/09/2009

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

To :
SAMSUNG INDIA ELECTRONICS PVT. LTD.
(FORMALLY KNOWN AS SAMSUNG INDIA
ELECTRONICS LTD.)
B-1, SECTOR-81, PHASE-II, NOIDA

Appellant

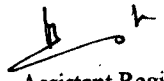
Vs
Respondent

C.C.E. NOIDA

2009 EX[DB] dated 17-9-09

I am directed to transmit herewith a certified copy of Final order No. 704-711/

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. NOIDA

C-56/42, SECTOR-62, NOIDA-201307

2. Adv. / Consult

MR.V. LAXMIKUMARAN

B-6/10, SAFDARJUNG ENCLAVE, NEW DELHI-110029

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 (Haryana)

16 Office Copy

17 Guard file

P. T. C. 2


Assistant Registrar
(Excise Appeal Branch)

18. M/S HOTLINE CPT LTD.
241, OKHLA INDL. AREA, PHASE-III, NEW DELHI

19. M/S M.S. GARG M/S SAMTEL COLOR LTD.
VILLAGE CHHAPRAULA, BULANDSHAHAR ROAD,
GHAZIABAD

20. MR. ANKUR GOYAL M/S HOTLINE CPT LTD.
241, OKHLA INDL. ESTATE, PHASE-III, NEW DELHI

21. MR. VIMAL BAJPAI, SAMSUNG INDIA ELECTRONICS PVT. LTD. (FORMALLY KNOWN AS SAMSUNG
B-1, SECTOR-81, PHASE-II, NOIDA

22. MR. ARINDAM GANGULY, 7

23. M/S SAMTEL COLOR LTD.
VILLAGE CHHAPRAULA BULANDSHAHAR ROAD,
GHAZIABAD

24. MR. S.K. GOEL SAMSUNG INDIA ELECTRONICS PVT. LTD.
B-1, SECTOR-81, PHASE-II, NOIDA

**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

DATE OF HEARING : 01/9/09.

Excise Appeal No. 151 of 2006

M/s Samsung India Electronics Pvt. Ltd.	Appellant
Versus	
CCE, Noida	Respondent

Excise Appeal No. 152 of 2006

M/s Samtel Colour Ltd.	Appellant
Versus	
CCE, Noida	Respondent

Excise Appeal No. 153 of 2006

M/s Hotline CPT Ltd.	Appellant
Versus	
CCE, Noida	Respondent

Excise Appeal No. 155 of 2006

Shri S.K. Goel	Appellant
Versus	
CCE, Noida	Respondent

Excise Appeal No. 156 of 2006

Shri Vimal Bajpai	Appellant
Versus	
CCE, Noida	Respondent

Excise Appeal No. 157 of 2006

Shri Arindam Ganguly	Appellant
Versus	
CCE, Noida	Respondent

Excise Appeal No. 158 of 2006

Shri M.S. Garg

Appellant

Versus

CCE, Noida

Respondent

Excise Appeal No. 159 of 2006

Shri Ankur Goyal

Appellant

Versus

CCE, Noida

Respondent

Appearance

Shri B.L. Narsimhan, Advocate – for the appellant.

Shri S.K. Panda, Authorized Representative (Jt. CDR) – for the Respondent.

CORAM : **Hon'ble Shri D.N. Panda, Judicial Member**
Hon'ble Shri Rakesh Kumar, Technical MemberFINAL Order No. 704-711/09-EX Dated : _____**ORDER****Per. D.N. Panda :-**

Both sides suggest that similar such matters having been heard already by this Bench on 26th August 2009 in the case of Excise appeal No. E/86/06 in the case of Naiko Exim P. Ltd. vs. CCE, Noida and the matter having been remanded *for consideration* afresh on the light of certain circulars and citations, this batch should also go back to the learned Adjudicating Authority to do justice to both the sides.

2. Shri Narsimhan, learned Counsel of the appellants submits that learned authority below while considering the matter is required to pay regard to the ratio laid down in the cases of **CCE&C vs. MDS**

d

Switchgear Ltd. – 2008 (229) ELT 485 (S.C.), CCE&C v. Jyoti Ltd. – 2008 (223) ELT 171 (Guj.) and CCE, Chennai – I vs. CEGAT, Chennai – 2006 (202) ELT 753 (Mad.) and Circular No. 877/15/2008-CX dated 17.11.2008 while learned Jt. CDR submits that the authority should not ignore to consider the ratio laid down by Apex Court in the case of **Sahakari Khand Udyog Ltd. vs. CCE & Cus. – 2005 (181) E.L.T. 328 (S.C.)**.

3. Both sides having agreed that they shall get justice before the authority below if the matter is reconsidered, we have no hesitation to send the matter back to the learned Adjudicating Authority to decide the issue involved in these appeals in accordance with law, taking into consideration averments of both the sides. Learned Adjudicating Authority shall afford fair opportunity of hearing to both sides before passing the order.

(Dictated and pronounced in open court)

(D.N. Panda)
Judicial Member

(Rakesh Kumar)
Technical Member

PK