

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

Appeal No. C/940 /2005 - CU[DB]

Date 23/10/2008

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

To :
THE COMMISSIONER OF CENTRAL EXCISE,
CHANDIGARH
PLOT NO 19, SECTOR 17-C, CHANDIGARH
THE COMMISSIONER OF CENTRAL EXCISE,
CHANDIGARH

Appellant

M/S ROYAL INDUSTRIES LTD

Vs
Respondent

I am directed to transmit herewith a certified copy of Final order No. C/412/08-CU(DB) dated 13.10.08
passed by the Tribunal under Section 129, (B) of the Customs Act, 1962 & Financial Act 1994 relating to Service Tax


Assistant Registrar
(Customs Appeal Branch)

Copy to :

1. Respondent

M/S ROYAL INDUSTRIES LTD

CHANDIGARH ROAD, LUDHIANA

2. Adv. / Consult K.K.Anand, A-5, Basement Lajpat Nagaar III, New Delhi

3 S.D.R.

4 J.C.D.R.

5 Bar association, CESTAT, New Delhi

6 M/s. Deeparchi Publications, M-93, Marg. 46, Saket, New Delhi 110017

7 M/s Centax Publications (P) Ltd., 1512-B, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony, New - 3

8 Excise & Customs cases, B-37, Sector -1, NOIDA - 201301 Gautam Budh Nagar, (U.P.)

9 Raghuraman's 44-B, Regal Flat, Shipra Suncity, Indirapuram - 201010, Ghaziabad, DT, U.P.

10 Nidheshak publications, I.P.Estate, new Delhi

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

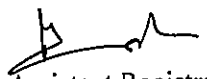
12 Commercial Laws of India Pvt Ltd Post Bag No. 1033, No.70(Old No. 88), Thvagarava Road, T. Nagar, Chennai

13 Taxindiaonline.com Pvt.Ltd. B-XI/8183, Vasant Kuni, New Delhi - 110070

14 Easy Service Tax Online Dot Com Pvt.Ltd.407A, Iscon Mall, Above Star India Bazar, Satellite Road, Ahmedabad-15

15 Office Copy

16 Guard file


Assistant Registrar
(Customs Appeal Branch)

IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL, NEW DELHI
PRINCIPAL BENCH, NEW DELHI
COURT NO. II

Custom Appeal No. 940 of 2005

(Arising out of Order-in-Original No. 76/CE/04 dated 25.10.2004 passed by the Commissioner of Central Excise, Chandigarh)

For approval and signature

HON'BLE MR. S.S. KANG, VICE PRESIDENT
HON'BLE MR. RAKESH KUMAR, MEMBER (TECHNICAL)

1.	Whether Press Reporters may be allowed to see the Order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982?	
2.	Whether it would be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	
3.	Whether their Lordships wish to see the fair copy of the order?	
4.	Whether order is to be circulated to the Departmental authorities.	

CCE, Chandigarh

Appellant

Vs.

M/s Royal Industries Ltd.

Respondent

Appearance:

Shri Sumit Kumar, DR

Shri K.K. Anand, Advocate

- For appellant
- For respondent

CORAM:

HON'BLE MR. S.S. KANG, VICE PRESIDENT

HON'BLE MR. RAKESH KUMAR, MEMBER (TECHNICAL)

Date of Hearing: 13.10.2008

Final Order No. *C/412/08* dated *13/10/08*

Per S.S. Kang:

Heard both sides. The Revenue filed this appeal against the impugned order whereby adjudicating authority ordered

confiscation of the goods, however, no redemption fine has been imposed.

2. The respondent submitted that the Tribunal vide Final Order No. 316-320/06 dated 24.8.06 in the case of M/s Punjab Exports Ltd. filed by the present respondent already remanded the matter to the adjudicating authority with certain directions and the matter is still pending in the adjudicating authority.

3. In view of the fact that impugned order against which this appeal has been filed is already set aside by the Tribunal and matter has been remanded to the adjudicating authority for de novo adjudication. In these circumstances, the matter in respect of imposition of redemption fine is also remanded to the adjudicating authority to decide this issue afresh. The appeal is disposed of by way of remand.

(Dictated & pronounced in open Court)

(S.S. KANG)
VICE PRESIDENT

(RAKESH KUMAR)
MEMBER (TECHNICAL)

RM