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

Appeal No. C/941 /2005 - CU[DB]

Date 10/11/2008

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

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

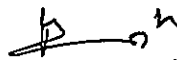
THE COMMISSIONER OF CENTRAL EXCISE,
CHANDIGARH

Appellant

M/S PUNJAB EXPORT

Vs
Respondent

I am directed to transmit herewith a certified copy of Final order No. C/573/08-CUS. DATED 21.10.08
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 PUNJAB EXPORT, 1202/10,

SARDAR NAGAR, RAHON ROAD, LUDHIANA

2. Adv. / Consult MR. K.K. ANAND, ADV.

A-5, BASEMENT, LAJPAT NAGAR-III,
NEW DELHI - 24.

3 S.D.R

4 J.C.D.R.

5 ICA 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 -I, 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 Punjabi Bagh, New Delhi - 110026

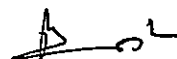
12 Commercial Laws of India Pvt Ltd Post Bag No. 1033, No.70(Old No. 88), Thyagarava Road, T. Nagar, Chennai

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-1

15 Office Copy

16 Guard file


Assistant Registrar
(Customs Appeal Branch)

**IN THE CUSTOMS, EXCISE & SERVICE
TAX APPELLATE TRIBUNAL,
WEST BLOCK NO. 2, R.K. PURAM,
NEW DELHI**

COURT – II

CUSTOMS APPEAL NO. 941 OF 2005

[Arising out of Order-in-Original No. 77/CE/2004 dated 28.10.2004.2005 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. Punjab Exports

Respondents

Appearance:

Shri Vijay Kumar, SDR, Departmental Rep. for the Revenue;
Shri K.K. Anand, Advocate for the appellants;

Coram:

Hon'ble Mr. S.S. Kang, Vice President,
Hon'ble Mr. Rakesh Kumar, Member (Technical)

Date of Hearing: 21st October, 2008

FINAL ORDER NO. C/573/08 dated 21/10/08

Per S.S. Kang:

Revenue filed this appeal against the impugned order whereby the Commissioner of Customs held that the offending goods have already been cleared and are not available for confiscation, therefore, no redemption fine can be imposed for its redemption.

2. Contention of the Revenue is that the offending goods is liable for confiscation, therefore, redemption fine can be imposed. The respondents brought to the notice of the Bench that the Tribunal in the appeals filed by M/s. Punjab Export and others (Appeal No. C/268-770, 272-73/05) vide Final Order No. 316-320/06 dated 24.8.2006 set aside the impugned order and the matter was remanded to the adjudicating authority for de-novo adjudication. In these circumstances, as the present impugned order has already been set aside and the matter is pending with the adjudicating authority for de-novo proceedings, therefore, the issue in respect of confiscation and redemption fine is also to be decided by the adjudicating

authority ^{afresh} Appeal filed by the Revenue is disposed of by way
of remand.

(Dictated & pronounced in the Open Court.)

(S.S. KANG)
VICE PRESIDENT

(RAKESH KUMAR)
MEMBER (TECHNICAL)

Dated 22nd October, 2008

RK