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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/237 /2006 - EX[DB] Date 23/11/2009

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

To :

INSULATORS AND ELECTRICALS COMPANY.PLOT
NO.1-8*20, NEW INDUSTRIAL AREA, MANDIDEEP
DISTT. RAISEN, M.P

INSULATORS AND ELECTRICALS COMPANY. Appellant

Vs

C.C.E BHOPAL Respondent

I am directed to transmit herewith a certified copy of **Final order No.** 1256/ **2009 EX[DB]** dated 20-11-09 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 BHOPAL
   HOSHANGABAD ROAD, 48, ADMINISTRATIVE AREA, AREA HILLS, BHOPAL (M.P.) 462011
2. Adv. / Consult SH. A.H. ANSARI, ADV.
   C-134, KOH-E FIZA,
   BDA COLONY, BHOPAL
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 Publictions 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

Assistant Registrar
(Excise Appeal Branch)

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

Excise Appeal No. 237 of 2006 (Ex.Br.)

[Arising out of Order-in-Appeal No. No. 100/Appl/BPL/2005 dated 29.9.2005 passed by Commissioner of Central Excise & Customs, Bhopal, MP]

For approval and signature:

Hon'ble Mr. M. Veeraiyan, Member (Technical)
Hon'ble Mr. D.N.Panda, Member (Judicial)

1.	Whether Press Reporters may be allowed to see the Order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982.	Yes
2	Whether it should be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	NO
3	Whether Their Lordships wish to see the fair copy of the Order?	Seen
4	Whether Order is to be circulated to the Departmental authorities?	Yes

M/s. Insultators and Electricals Company — Appellants

Vs.

Commissioner of Central Excise
Bhopal, M.P. — Respondent

Appearance: Mr. A.H. Ansari, Advocate for the Appellants
Mr. S.R. Meena, SDR for the Respondent

CORAM: Hon'ble Mr. M. Veeraiyan, Member (Technical)
Hon'ble Mr. D.N.Panda, Member (Judicial)

Date of Hearing/decision : 18.11.2009

FINAL **ORDER NO. 1256/09-EX**

Per M. Veeraiyan (for the Bench):

Heard both sides.

2. The appellant cleared the goods during November, 2000, for a project funded by Japan Bank for International Co-operation., availing the benefit of Notification No. 108/95 . There was clarification of the Board on 7.12.01 clarifying that the said Bank is not an international organisation for the purpose of notification No. 108/95. Departmental authorities pointed out that Japan Bank for International Co-operation. is not an organisation approved for extending the benefit of Notification No. 108/95. The appellant paid the duty involved on 1.4.02 and wrote to the department a letter dated 18.10.02 (as recorded in the order of the Commissioner (Appeals)) to treat the matter as closed. Subsequently, they have paid interest of Rs.31,548/- on 17.4.04. Original authority confirmed the demand of Rs.98,589/- along with interest and imposed equal amount as penalty. The Commissioner (Appeals) taking the above facts into account, confirmed the amount of duty and interest but reduced the amount of penalty to Rs.20,000/-.

3. After hearing both sides, we are of the view that the penalty sustained by the Commissioner (Appeals) on the appellant is not justified. The same is set aside.

4. The appeal is disposed of as above.

(M. Veeraiyan)
Technical Member

(D.N.Panda)
Judicial Member