

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

Appeal No. E/388 /2006 - EX[DB]

Date 02/12/2009

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

To :
M/S LOKNATH PRASAD GUPTA
R.K.DEV PATH, P.O.TITAGANAS,
DISTT.NORT24-PARGANAS,KOLKATA-700119

M/S LOKNATH PRASAD GUPTA

Appellant

Vs

Respondent

C.C.E. DELHI II

2009 EX[DB] dated 27-11-09

I am directed to transmit herewith a certified copy of Final order No. 1263/
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. DELHI II

C.R. BUILDING, I.P. ESTATE, NEW DELHI 110002

2. Adv. / Consult *SH. S.K. ROY CHAUDHURY, ADV.,*
CHAMBAR: 87/16/1, BOSE PUKUR ROAD,
KOLKATA - 700042

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

Assistant Registrar
(Excise Appeal Branch)

(6)

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL,

West Block No.2, R.K.Puram, New Delhi

COURT-III

Date of hearing/decision: 26.11.2009

Central Excise Appeal No.388 of 2006

Arising out of the order in original No.58-59/05 dated 28.11.2005 passed by the Commissioner, Central Excise, Delhi II.

For Approval and Signature:

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

1	Whether Press Reporter 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 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 Loknath Prasad Gupta

...

Appellant

Vs.

C.C.E., New Delhi

....

Respondent

Appearance:

Shri S.K. Roy Choudhury, Advocate for the appellant
Shri S.K. Panda, Authorized Departmental Representative (Jt.CDR) for the Revenue

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

FINAL Oral Order No. 1263 / 09-EX

Per M. Veeraiyan:

This is an appeal against the order of the Commissioner No. 58-59/05 dated 28.11.2005.

2. Heard both sides.

3. The dispute in this appeal relates to the valuation of chewing tobacco under the brand name of 'Raja Khaini' in pouches of 5 gms. and 9 gms. as to whether the same should be assessed in terms of Section 4A or in terms of transaction value under Section 4. Both sides agree that the very same

issue relating to the same appellant has been decided in favour of the party vide Final order No.429/2009-EX dated 17.6.09 in Appeal No.E/37/2005.

4. In view of the above, the present appeal involving the same issue deserves to be allowed and accordingly, the same is allowed with consequential relief, if any , as per law.

(M. Veeraiyan)
Member (Technical)

(D.N.Panda)
Member (Judicial)

scd/