

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

Date 24/11/2008

Appeal No. ST/657-658 /2008 - CU[DB]
ST/STAY/2068-69/08

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

To :
M/S JAYPEE BELA CEMENT,
45/21, MUIR ROAD, NEAR TRAFFIC POLICE LINE
CROSSING, ALLAHABAD-211002.
M/S JAYPEE BELA CEMENT,

Appellant

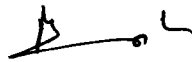
Vs
Respondent

C.C.E ALLAHABAD

CU[DB] dated 18.11.08

I am directed to transmit herewith a certified copy of **Final order No. ST/347-48/08**
passed by the Tribunal under Section 129, (B) of the Customs Act, 1962 & Financial Act 1994 relating to Service Tax

Alongwith Stay Order No ST/461-62/08


Assistant Registrar
(Customs Appeal Branch)

Copy to

1. Respondent

C.C.E ALLAHABAD

38.M.G.MARG, CIVIL LINES, ALLAHABAD

2. Adv. / Consult

MR.V. LAXMIKUMARAN

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

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), Thvagaraya 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

17. *Rewa Plant*
m/s Jaypee ~~Area~~ ~~enclave~~
C Regional marketing office)
45/21 M414 Road
Near Traffic Police line crossing
Allahabad - 211002


Assistant Registrar
(Customs Appeal Branch)

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE
TRIBUNAL, NEW DELHI
PRINCIPAL BENCH NEW DELHI**

Service Tax Stay Applications Nos.2068 & 2069 of 2008
In Appeals Nos.657 & 658 of 2008

[Arising out of Order-in-Revision No.(S Tax. – 51/2008) 46 of 2008 dated 25.07.2008 & Order-in-Revision No.(S.Tax-52/2008)47 of 2008 dated 25.07.2008 passed by the Commissioner of Central Excise, Allahabad]

Date of Hearing/ Decision: ¹¹~~13~~ 10.08

For approval and signature:

Hon'ble Mr. M. Veeraiyan, Member (Technical)
Hon'ble Mr. P.K. Das, Member (Judicial)

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- | | | |
|--|---|------|
| 1. Whether Press Reporters may be allowed to see CESTAT (Procedure) Rules, 1982. | : | NO |
| 2. Whether it should be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not? | : | Yes |
| 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. Jaypee Rewa Plant		...Appellants
M/s Jay pec Beta cement		[Rep. by Shri R. Ravi, Advocate]
Vs.		
CCE, Allahabad		...Respondent
		[Rep. by Shri L.B. Yadav, DR]

CORAM: **Hon'ble Mr. M. Veeraiyan, Member (Technical)**
Hon'ble Mr. P.K. Das, Member (Judicial)

Final Order No. *57/347-348/08* Dated: 18.11.2008
Stay Order No *57/461-462/08*
Per M. Veeraiyan:

These two appeals by the same appellants are against the orders-in-revision by the Commissioner, by which he has imposed a penalty of

Rs.1,000/- in each case. In view of the petty amount involved in each case, we dismiss the appeals as non-maintainable inasmuch as the disputed amount in each case is less than Rs.50,000/-. We are not inclined to go into the other submissions made by the ld. Advocate. We are surprised that the Commissioner has taken this exercise for the sake of imposing a penalty of Rs.1,000/- only in each case.

2. The appeals are dismissed. The stay petitions are also disposed off.

Order dictated & pronounced in open court on 18.11.2008.

(M. Veeraiyan)
Member (Technical)

(P.K. Das)
Member (Judicial)

Ckp.