

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

Appeal No. E/867 /2006-SM[BR]

Date 09/01/2008

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


To :
M/S ANAND CONTROL SYSTEMS P LTD.
D-67/68,SECTOR-6,NOIDA

M/S ANAND CONTROL SYSTEMS P LTD.

CCE,NOIDA

Appellant
Vs
Respondent

I am directed to transmit herewith a certified copy of Final order No. 25/2008-SM dated 31.12.2007
passed by the Tribunal under Section 35-C(1)of Central Excises Act, 1944


~~Assistant Registrar~~
(SM Appeal Branch)

Copy to :

1. Respondent
CCE,NOIDA
CCE,SECTOR-5,NOIODA
2. Adv. / Consult
SHRI. SURIDER KUMAR
C/O APPELLANTS
3. S.D.R.
4. ~~J.C.D.R.~~
5. Bar association, CESTAT, New Delhi
6. M/s. Deeparchi Publications, M-93, marg. 43, saket, New
7. M/s Centax Publications (P) Ltd., 1512-E, Bhishm Pitamah
8. Excise & Customs cases, B-37, Sector -1, NOIDA - 201301
9. R.Venkatraman Constt. 44-B, S.Suncity, Ghaziabad -
10. Nidheshak publications, I.P.Estate, new Delhi
11. Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh,
12. Co, Law Institution
13. TAX INDIA, B-XI/8183,Vasant Kunj, New Delhi - 110070
14. Office Copy
15. Guard file


~~Assistant Registrar~~
(SM Appeal Branch)

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

Excise appeal No. 867 of 2006

[Arising out of Order-in-original No. V(30)434/Tech/Noida/03 dated 20.12.2005 passed by the Commissioner, Central Excise, Noida]

For approval and signature:

Hon'ble Mr. S.S. Kang, Vice President

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?	

M/s. Anand Control Systems (P) Ltd.

Appellants

Vs.

CCE, NOIDA

Respondent

Appearance:

Shri Surinder Kumar, authorized rep. for the appellants,
Shri B.S. Suhag, JDR for the Revenue.

Coram:

Hon'ble Mr. S.S. Kang, Vice President

Date of Hearing: 31.12.2007

FINAL ORDER NO. 25/08-8m(CR) dated 31.12.07

Per S.S. Kang:

Heard both sides.

2. The appellants filed this appeal against the impugned order whereby remission application filed by the appellants was rejected. The contention of the appellants is that the remission is in respect of goods destroyed in fire.

3. Learned SDR submitted that the Commissioner of Central Excise gave finding that the appellants had received compensation from insurance company which includes the element of excise duty. There is also a contention that on verification, the Asst. Commissioner, also reported that the insurance claim received by the appellants includes excise duty.

4. I find that the appellants' claim for remission was rejected on the ground that the insurance claim received by the appellants includes the element of excise duty for which remission of duty is being sought. The appellants produced a certificate issued by insurance company which also shows the inclusion of excise duty in the insurance amount. In view of this I find there is no infirmity in the impugned order. Accordingly, appeal is rejected.

(Dictated & pronounced in the Open Court.)

(S.S. KANG)
VICE PRESIDENT

Dated 1st January, 2008

RK