

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/1036/2006-SM[BR]

Date 11/01/2008

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

To :
M/S SHAKUMBARI SUGAR & ALLIED IND LTD.
TODARPUR, SAHARANPUR

M/S SHAKUMBARI SUGAR & ALLIED IND LTD.

Appellant

CCE, MEERUT I

Vs
Respondent

I am directed to transmit herewith a certified copy of Final order No. 47/2008-SM[BR] 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, MEERUT I

DO

2. Adv. / Consult

MR. RAJESH CHHIBBER

FA/9, NEW KAVI NAGAR, GHAZIABAD

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. 1036 OF 2006

[Arising out of Order-in-Original No. 60/COMM/2005 dated 31.1.2006
passed by the Commissioner, Central Excise, Meerut]

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. Shakumbari Sugar & Allied Inds. Ltd.

Appellants

Vs.

CCE, Meerut-I

Respondent

Appearance:

Shri Rajesh Chhibber, Advocate 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. 47/08-SM(BR) dated

Per S.S. Kang:

Heard both sides.

2. The appellants filed this appeal against the impugned order whereby remission application was rejected on the ground that the appellants had not informed storage losses within 24 hrs. and the specific reason were not given in the application.

3. I find that the remission application^{by the previous period} filed by the appellants in respect of storage losses which were less than 2% was allowed by the Tribunal vide its final order No. 988/07 dated 17.4.2007^{for the}. The Tribunal has held as under:-

“After hearing both sides and on perusal of the record, it is seen that the Commissioner rejected the remission application on the ground that the appellant has not satisfactorily explained the reason for loss of molasses. It is revealed from the impugned order that the appellants by their letter dated 19.11.2003 explained the reason for loss on account of molasses wasted during handling and clearances. They have also stated that the loss is about 1.40% of the total production of molasses for the season 2002-03. The Commissioner did not dispute the fact that these losses are normal storage wastage of 1.40% of the total quantity of molasses produced during the season 2002-03. Therefore, the appellant is entitled to get remission of duty in view of instructions dated 1.6.1989

issued by the department. Further, the Tribunal in a series of decisions consistently viewed that storage of molasses being below the permissible limit of 2%, the assesses are entitled to remission of duty. Therefore, the impugned order is set aside and the appeal is allowed with consequential relief.”

In view of the above decision the impugned order is set aside and the appeal is allowed.

(Dictated & pronounced in the Open Court.)

(S.S. KANG)
VICE PRESIDENT

Dated 1st January, 2008

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