

**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/478 /2006

Date 16/01/2008

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

To :  
CCE,JAIPUR-I  
N.C.R.B.STATUE CIRCLE, C-SCHEME,JAIPUR

CCE,JAIPUR-I

M/S ASIL IND

Appellant  
Vs  
Respondent

I am directed to transmit herewith a certified copy of Final order No. 99/2008-SM[BR] dated 17.12.2007  
passed by the Tribunal under Section 35-C(1)of Central Excises Act, 1944

  
Assistant Registrar  
(SM Appeal Branch)

**Copy to :**

1. Respondent  
M/S ASIL IND  
NEAR KANAKPURA RAILWAY STATION  
JAIPUR(RAJ)
2. Adv. / Consult SHRI. ATUL GUPTA CO. SECTY.  
B-1/1289-A, VASNT KUNJ NEW DELHI-110070
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 AND SERVICE TAX APPELLATE  
 TRIBUNAL, R.K. PURAM, W.B. NO.2, PRINCIPAL BENCH  
 NEW DELHI, COURT NO. III

Excise Appeal No. 478 of <sup>2007</sup>2007-8M (BR)

[Arising out of Order-in-Appeal No. 155(MPM)/CE/JPR-I/2005 dated 24.5.2005 passed by the Commissioner (Appeals-I) Central Excise, Jaipur].

Date of Hearing/decision: 17.12.2007

For approval and signature:

Hon'ble Mr. P.K. Das, 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. :
  2. Whether it should 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? :
- 

Commissioner of Central Excise, Jaipur-I

Appellant

Vs.

M/s ASIL Industries

Respondent

Appearance:

Mr. A.K. Rastogi authorized Representative (DR) for the appellant.  
 Mr. Atul Gupta, Co. Secretary for the respondent.

CORAM: Mr. P.K. Das, Member (Judicial)

Per P.K. Das:

Final ORDER No. 99/08-1M(BR)

The Revenue filed this appeal against the order of the Commissioner (Appeals), whereby the demand of Rs.3,919/- and penalty of equal amount was set-aside. It has been alleged that the respondents

availed credit on the basis of duty paying documents issued by dealers without actually receiving the goods. It is seen from the order of the Commissioner (Appeals) that his finding is based on very evidence. The Revenue filed appeal on the ground that the Commissioner (Appeals) has not considered the statement of Mr. L.D. Sharma, Authorized Signatory. I find that the Commissioner (Appeals) has given detailed finding after observing the various evidences and the amount is much lesser than Rs. 50,000/- and therefore, I do not find any reason to interfere the order of the Commissioner (Appeals). Accordingly, the appeal filed by the Revenue is rejected.

(Dictated and pronounced in the open Court)

(P.K. Das)  
Member (Judicial)

Ckp