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

Date 23/01/2008

peal No. E/170 /2006

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

To :
M/S U.G.SUGAR & INDUSTRIES LTD.
SEOHARA,DISTT.BIJNOR(UP)

M/S U.G.SUGAR & INDUSTRIES LTD. Appellant
Vs
CCE,MEERUT-II Respondent

I am directed to transmit herewith a certified copy of Final order No. 130/2008-SM[BR] dated 12.12.2007 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-II
   THE COMMISSIONER-II,OPP-SHAHEED PARK,DELHI ROAD,MEERUT(UP)
2. Adv. / Consult
   MR.BIPIN GARG
   B-1/1289,A-VASANT KUNJ, NEW DELHI
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 Publictions (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. 170 of 2006 -SM (BR)

[Arising out of order No. 23/Commr./MRT-II/2005 dated 24.10.2005 passed by the Commissioner-II, Customs & Central Excise, Meerut]

Date of Hearing/ Decision: 12.12.2007

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.	:	NO
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?	:	

M/s U.G. Sugar & Industries Ltd., Appellant
[Rep. by Mr. Atul Gupta, Co. Secy.]

Vs.

CCE, Meerut Respondent
[Rep. by Mr. S.L. Meena, Authorised Representative (DR) for the Appellant]

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

Final **ORDER** No 130/08-SM(BR)

Per P.K. Das:

Heard both sides and perused the records. The appellant filed this appeal against rejection of application for remission of duty on molasses. It is seen from the record that in this matter, earlier occasion the appellant claimed remission of duty on the losses as storage losses which was rejected by the Commissioner of Central Excise without affording any opportunity of hearing. So, the Tribunal by final order dated 02.08.2002 remanded the matter to the adjudicating authority for denovo adjudication after affording personal hearing. In the denovo proceedings, it was stated by the appellant that losses were wastage of molasses. The Commissioner observed that wastage is not covered under the remission of duty. Learned Advocate stated that the wastage is actually the storage loss which was submitted by the appellant in the earlier adjudication order as well as before the Tribunal. I find that this is required to be examined by the adjudicating authority. Accordingly, the impugned order is set-aside and the matter is remanded back to the Commissioner of Central Excise to examine as to whether the loss is storage loss and to pass order in accordance with law. The appeal is allowed by way of remand.

(Order dictated and pronounced in the open Court)

(P.K. Das)
Member (Judicial)

[Pant]