

**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/3428/2005, ~~1624/2006~~ - E/3429-3430/2005

Date 24/01/2008

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

To :  
M/S J.SONS ENGG CORPN (INDIA)  
J.SONS HOUSE, GARH ROAD, MEERUT

2, SHRI ASHWANI KUMAR GUPTA , PARTNER  
M/S J. SONS ENGG. CORPN.  
3, SHRI VIPIN KUMAR MAHESHWARI,  
C/O J. SONS ENGG.CORPN.

M/S J.SONS ENGG CORPN (INDIA)

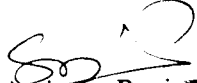
Appellant

Vs

Respondent

C.C.E MEERUT-I

I am directed to transmit herewith a certified copy of Final order No. 140-142/2008-SM[BR] dated 10.12.2007  
passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944

  
Assistant Registrar  
(SM Appeal Branch)

**Copy to :**

1. Respondent

C.C.E MEERUT-I

MEERUT-I COMMISSIONERATE, MANGAL PANDEY  
NAGAR, MEERUT

2. Adv. / Consult

MR.KAMALJEET SINGH

J-144, PATEL NAGAR -I, 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 AND SERVICE TAX APPELLATE  
TRIBUNAL, R.K. PURAM, W.B. NO.2, PRINCIPAL BENCH  
NEW DELHI, COURT NO. III**

Excise ~~(Tax)~~ Appeal Nos. 3428- 3430 of 2005 -SM (BR)  
[Arising out of Final order No. 138-141-CE/MRT-I/05 dated 29.07.2005  
passed by the Commissioner of Central Excise (Appeals), Meerut-II]

Date of Hearing/ Decision: 10.12.2007

**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? | : | } DA. |
| 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 J. Sons Engg Corpn. (India) Appellant  
Shri Ashwani Kumar Gupta  
Shri Vipin Kumar Maheshwari  
[Rep. by Mr. Kamaljit Singh, Advocate for the appellant]

Vs.

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

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

Final ORDER No 140-142/08-SM (BR)

Per P.K. Das:

Learned Advocate on behalf of the appellants submits that on identical issue for the earlier period this Tribunal remanded the matter in their own case by final Order No. 1334-1335/06-SM (Br) dated 05.09.2006 to the adjudicating authority. He further submits that in the present case, the Commissioner (Appeals) observed that the appellant failed to produce

the document in support of the claim which is not correct. He also submits that the present appeal is connected with appeal No. E/4248-49/04-SM, which has been remanded by the Tribunal as stated above.

2. Learned DR reiterates the finding of the Commissioner (Appeals). He submits that the present appeal is not connected with the appeal in which the Tribunal passed the final order dated 5.9.2006. He further submits that the appellant failed to produce the evidence as duly recorded by the Commissioner (Appeals) in the impugned order.

3. After hearing both the sides and on perusal of the records, I find that the issue involved in this case appears to be similar to Appeal No. 4248-49/04- SM. The Tribunal by final order dated 5.9.2006 in the said appeal remanded the matter to the adjudicating authority for verification of the factual position to consider the submission made by the appellant in reply to show cause notice. In the impugned order, the Commissioner (Appeals) observed that the appellant failed to produce corroborative evidence/ proof in support of all the contention in regard to purchase of the raw material. It is seen from the impugned order that the appellant produced the balance sheet and other documents in support of their contention. In any event, the Tribunal on identical issue on the same assessee remanded the matter for denovo adjudication. Accordingly, the impugned order is set-aside and the mater is remanded back to the adjudicating authority to decide afresh after verification of the record. The appeal is allowed by way of remand.

(Order dictated and pronounced in the open Court)

(P.K. Das)  
Member (Judicial)

[Pant]