

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/471 /2006-SM[BR]

Date 25/01/2008

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

To :
M/S B.D.HARDWARES P LTD.
F-20,BORANADA IND AREA,JODHPUR(RAJ)

M/S B.D.HARDWARES P LTD.

CCE,JAIPUR-II

Appellant
Vs
Respondent

I am directed to transmit herewith a certified copy of Final order No. 169/2008-SM[BR] dated 18.12.2007
passed by the Tribunal under Section 35-C(1)of Central Excises Act, 1944


Assistant Registrar
(SM Appeal Branch)

Copy to :

1. Respondent
CCE,JAIPUR-II
NCR.BUILDING,STATUE CIRCLE,JAIPUR
2. Adv. / Consult
MR.OM P.AGARWAL & CO.
56, SECTION 7, N.P.H ROAD, JODHPUR(RAJ)
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. 471 of 2006-SM (BR)

[Arising out of order in appeal No.972/HKS/CE/JPR-II/05 dated 23.12.2005
passed by the Commissioner (Appeals) Central Excise, Jaipur]

Date of Hearing/ Decision:18.12.2007

For approval and signature:

Hon'ble Mr. P.K. Das, Member (Judicial)

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- | | | |
|--|---|---|
| 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? | : | |
-

M/s. B.D. Hardwares Pvt. Ltd.

...Appellants
[Rep. by Mr. O.P. Agarwal, C.A.]

Vs.

CCE, Jaipur-II

Respondent
[Rep. by Mr. Rajmal, Authorized Representative (DR)]

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

Final Order No. 169/08 SM (BM) /Dated: 18.12.2007.

Per P.K. Das:

The appellant filed this appeal against the denial of credit of Rs.14,025/- under Rule 57(I) of the erstwhile Central Excise Rules, 1944. Ld. Counsel on behalf of the appellant submits that the Revenue had not correctly extended the deemed credit facilities @ 12% of the price as declared by the manufacturer in their invoices. In this regard, he drew the attention of the Bench to the paragraph 3 of the reply to the show cause notice.

2. After hearing both the sides and on perusal of the records, I find force in the submission of the ld. Counsel. It is seen that the submission of the appellant was not considered. So, the matter is remanded back to the adjudicating authority to examine the claim of Deemed Credit as contended by the ld. Counsel. The appeal is allowed by way of remand.

Order dictated & pronounced in open court on 18.12.2007.

(P.K. Das)
Member (Judicial)

Ckp.