

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

Date 30/01/2008

Appeal No. E/2159/2005-SM[BR]

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

To :
KISSAN SEHKARI CHINNI MILLS LTD.
GHOSI DISTT. MAU [U.P]

KISSAN SEHKARI CHINNI MILLS LTD.

C.C.E ALLAHABAD

I am directed to transmit herewith a certified copy of Final order No.192/2008-SM[BR] dated 17.1.2008
passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944

Appellant
Vs
Respondent


Assistant Registrar
(SM Appeal Branch)

Copy to :

1. Respondent
C.C.E ALLAHABAD
38, M.G.MARG, CIVIL LINES, ALLAHABAD
2. Adv. / Consult SHRI, VIKRANT KACKRIA ADV.
509, SECTOR-7 PANCHKULA [H.R.]
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.2159 of 2005-SM (BR)

[Arising out of order in appeal No.56-CE/ALLD/2005 dated 31.3.2005 passed
by the Commissioner (Appeals), Central Excise, Allahabad]

Date of Hearing/ Decision:17.1.2008

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. Kisan Sahkari Chinni Mills Ltd.

...Appellants
[Rep. by Mr.Hemant Bajaj, Advocat

Vs.

CCE, Allahabad

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

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

Final Order No. 192108 sm (BR) /Dated: 17.1.2008

Per P.K. Das:

Heard both sides and perused the records.

2. The demand of duty is on storage loss. It is seen from the impugned order that the appellant filed remission application in the office of the Range Superintendent on 22.5.2003.

3. The Id. Advocate submits that the said application is still pending.

4. In view of that, the impugned order is set aside and the matter is remanded back to the adjudicating authority to decide afresh after decision of the remission application. Needless to say that the adjudicating authority shall provide proper opportunity of hearing before decision. The appeal is allowed by way of remand.

Order dictated & pronounced in open court on 17.1.2008.

(P.K. Das)
Member (Judicial)

Ckp.