

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/2603/2006

Date 31/01/2008

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

To :
CCE,LUDHIANA

CCE,LUDHIANA

M/S SHREYANS INDUSTRIES LTD.

Appellant

Vs
Respondent

I am directed to transmit herewith a certified copy of Final order No. 216/2008-SM[BR] dated 22.1.2008
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 SHREYANS INDUSTRIES LTD.
VILLAGE MALIKPUR AHMADGARH SANGOUR[PB]

2. Adv. / Consult SHRI. HEMANT BAJAJ ADV.

A-5, BASEMENT LAJPAT NAGAR-III NEW DELHI-24

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 & SERVICE TAX
APPELLATE TRIBUNAL**
West Block No. 2, R.K. Puram, New Delhi – 110 066.
Principal Bench, New Delhi

COURT NO. III

Excise Appeal No. 2603 of 2006 – SM (BR)

[Arising out of the Order-in-Appeal No. 399/CE/Apl/CHD/2006 dated 28/04/2006 passed by The Commissioner (Appeals), Central Excise, Chandigarh.]

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 would 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 Department Authorities? | : |
-

CCE, Chandigarh

Appellant

Versus

M/s Shreyans Industries Ltd.

Respondent

Appearance

Shri A.K. Rastogi, Authorized Representative (SDR)– for the appellant.

Shri Hemant Bajaj, Advocate – for the Respondent.

CORAM : Hon'ble Shri P.K. Das, Member (Judicial)

DATE OF HEARING : 22/01/2008.

Final Order No. 216108-JM(BP) Dated : 22/1/08

Per. P.K. Das :-

The revenue filed this appeal against demand of duty of Rs. 1,600.00. It is seen ^{that} the issue involved in this case ^{is} reversal of credit on Scrap of Press Felt. I find that amount involved is much less than Rs. 50,000.00 and therefore the appeal is dismissed under second proviso ^{to Section} 35B (I) of Central Excise Act, 1944.

(Dictated and pronounced in open court)

(P.K. Das)
Member (Judicial)

PK