

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/2741/2006-SM[BR]

Date 06/02/2008

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

To :
M/S SHRI JAGDAMBA CASTING PVT LTD
M.P.AKVN GROWTH CENTRRE
SIDGUWAN,SAGAR(MP)

M/S SHRI JAGDAMBA CASTING PVT LTD

Appellant

CCE BHOPAL

Vs
Respondent

I am directed to transmit herewith a certified copy of Final order No.273/2008-SM[BR] dated 23.1.2008
passed by the Tribunal under Section 35-C(1)of Central Excises Act, 1944


Assistant Registrar
(SM Appeal Branch)

Copy to :

1. Respondent

CCE BHOPAL

48,ADMINISTRATIVE AREA,AREA
HILLS,HOSHANGABAD ROAD,BHOPAL

2. Adv. / Consult

MR.P.C.KASHIV

E-3/49,STOP NO 10,KAMDAR MARKET,BHOPAL

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

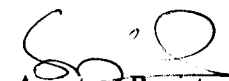
11. Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh,

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**

COURT -II

EXCISE APPEAL No. 2741 OF 2006-SM

[Arising out of Order-in-Appeal No. 145/CE/App/Bpl/2006 dated 19.05.2006 passed by the Commissioner (Appeals), Central Excise, Customs & Service Tax, Bhopal]

For approval and signature:

Hon'ble Mr. S.S. Kang, Vice President

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?	W
4.	Whether order is to be circulated to the Departmental authorities?	

M/s. Shri Jagdamba Castings Pvt. Ltd.

Appellants

Vs.

CCE, Bhopal

Respondent

Appearance:

Shri S.K. Pahwa, Advocate for the appellants,

Ms. Archana Pandey Mittal, Jt. CDR, for the respondent,

Coram:

Hon'ble Mr. S.S. Kang, Vice President

Date of Hearing: 23.1.2008

FINAL ORDER NO. 273/08-sm(BK) dated 23.1.08

Per S.S. Kang:

Heard both sides.

2. The only contention of the appellants is that the Commissioner (Appeals) in the impugned order accepted the value of the goods for the purpose of Central Excise duty and ordered that the duty is to be re-quantified taking into consideration the rate of goods as Rs. 16000/- per M.T. in stead of Rs. 20000/- per M.T. The contention is that penalty of equal amount has been imposed on the appellants but the Commissioner (Appeals) in the impugned order had not gave any finding regarding re-quantification of penalty under Section 11AC.

3. In view of the fact that for the purpose of assessment the value as claimed by the appellants was accepted by the Commissioner (Appeals), penalty under Section 11AC of Central Excise Act shall be equal to the amount of duty re-calculated by the Revenue. Appeal is disposed of as indicated above.

(Dictated & pronounced in the Open Court.)

(S.S. KANG)
VICE PRESIDENT

Dated 28th January, 2008

RK