

**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/1606/2006-SM[BR]

Date 13/02/2008

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

To :  
M/S ADMAC PHARMA LTD.  
181,INDL AREA PHASE-I,PANCHKULA HARYANA

M/S ADMAC PHARMA LTD.

CCE,DELHI-IV

Appellant  
Vs  
Respondent

I am directed to transmit herewith a certified copy of Final order No. 287 /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  
CCE,DELHI-IV  
DO
2. Adv. / Consult SHRI. ARUN VASUDEVA ADV.  
C/O APPELLANT-----
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. 1606 of 2006 – SM (BR)**

[Arising out of the Order-in-Appeal No. 338/GRM/PCK/ 2005 dated 31/08/2005 passed by The Commissioner of Central Excise, Delhi – IV .]

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 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? :

M/s Admac Pharma Limited

Appellant

Versus

CCE, Delhi – IV

Respondent

**Appearance**

None – for the appellant.

Shri S.L. Meena, Authorized Representative (SDR) – for the Respondent.

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

**DATE OF HEARING : 22/01/2008.**

Final Order No. 287/08-SM(CB) Dated : 22/1/08

**Per. P.K. Das :-**

The appellant filed this appeal against imposition of penalty of Rs. 35,269.00 under Rule 25 of Central Excise Rules, 2002 for violation of the provisions of the Cenvat Credit Rules. The relevant facts of the case in brief are that on 31<sup>st</sup> December 2003, the Central Excise Officers visited the appellant's factory and on scrutiny of the records, it has found that the appellant cleared the exempted goods without reversing the credit on the inputs under Rules 6 (3) (b) of Cenvat Credit Rules, 2002. The appellant immediately reversed the amount under Rule 6 (3) (b) of the said rules. The Commissioner (Appeals) observed that the officers detected the irregularities during their visit or otherwise they would have evade the amount of duty. I find that the clearance of the exempted goods were on record. It is seen

from the show cause notice that the alleged irregularity was detected during the scrutiny of records and therefore the suppression of fact with intent to evade payment of duty is not sustainable. Clause (d) of Sub-rule 1 of Rule 25 of Central Excise Rules, 2002 provides imposition of penalty for contravention any of the provisions of these Rules with intent to evade payment of duty. Show cause notice proposed imposition of penalty for violation of the rules. I find there is no violation of rules with intent to evade payment of duty and therefore penalty under Rule 25 of the Rules is set aside. The appeal is allowed with consequential relief.

(Dictated and pronounced in open court)

**(P.K. Das)**  
**Member (Judicial)**

PK

**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/2984- 2985 /~~2008~~<sup>2005</sup> -SM[BR]  
Assistant Registrar  
C.E.S.T.A.T, New Delhi

Date 13/02/2008

To :  
(1-2) KISAN SEHKARI CHINNI MILLS LTD.  
NANAUTA, SAHARANPUR[U.P]


KISAN SEHKARI CHINNI MILLS LTD.

Appellant

C.C.E. MEERUT I

Vs  
Respondent

I am directed to transmit herewith a certified copy of Final order No. 289- 290/ 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  
C.C.E. MEERUT I  
EXCISE CHOWK, UNIVERSITY ROAD, MANGAL  
PANDEY NAGAR, MEERUT - 250005.
2. Adv. / Consult SHRI. VIKRANT KACKRIA ADV.  
509, SECTOR-7, PANCHKULA[H.R.]
3. S.D.R.
4. ~~J.C.D.R.~~
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