

**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/1546/2006-SM[BR]

Date 13/02/2008

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

To :  
M/S PARVEEN IND  
459,EPIP,KUIDLI DISTT SONEPAT (HR)

M/S PARVEEN IND

Appellant

CCE,ROHTAK


Vs  
Respondent

I am directed to transmit herewith a certified copy of Final order No. 294/2008-SM[BR] dated 16.1.2008 passed by the Tribunal under Section 35-C(1)of Central Excises Act, 1944

  
Assistant Registrar  
(SM Appeal Branch)

**Copy to :**

1. Respondent  
CCE,ROHTAK  
VANIYA NIKUNJ,UDYOG VIHAR,PHASE-  
V,GURGAON.
2. Adv. / Consult  
MR.NAVEEN MULLICK  
B-388, MERA BAGH, NEW DELHI-63.
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)

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL  
PRINCIPAL BENCH, NEW DELHI  
COURT NO.II

E/Appeal No.1546 /2006-SM

(Arising out of order in appeal No.57/GRM/RTK/06 dated 20.2.06 passed by the Commissioner of Central Excise (Appeals), Gurgaon).

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?
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M/s Parveen Industries

Appellant  
(Rep. by Shri Naveen Mullick, Advocate)

Vs

CCE, Rohtak

Respondent  
(Rep. by Shri S.Gautam, DR)

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

Date of Hearing: 16.1.2008

Final Order No. 294/08-SM(DR)

Per P.K. Das:

The appellant filed this appeal against the penalty of Rs.20,000/-.

2. After hearing both the sides and on perusal of record, I find that the appellant availed full credit instead of 50% on the capital goods. The appellants returned the balance amount of 50% of credit upon detection.

3. I find that availment of credit was duly recorded in their register and there is no allegation of malafide. They have also deposited the duty before issue of show cause notice. Therefore, imposition of penalty is not justified. Accordingly, penalty is set aside. The appeal is allowed.

(Order dictated and pronounced in the open Court).

MPS\*

(P.K. Das)  
Member(Judicial)