

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/ 1624 /2006 –SM [BR]

Date 20/02/2008

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

To :
SHRI AKHIL KUMAR GUPTA
THROUGH LEGAL HEIRS, C/O J.SONS ENGG. CORPN.
(INDIA), J.SONS HOUSE, GARH ROAD, MEERUT

SHRI AKHIL KUMAR GUPTA

Appellant

THE COMMISSIONER OF CENTRAL EXCISE
MEERUT-I

Vs
Respondent

I am directed to transmit herewith a certified copy of Final order No. 319 /2008 –SM [BR] dated 13.2.2008
passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944

Assistant Registrar
(SM Appeal Branch)

Copy to :

1. Respondent

THE COMMISSIONER OF CENTRAL EXCISE
MEERUT-I
MANGAL PANDEY NAGAR, MEERUT

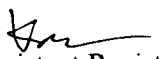
2. Adv. / Consult

MR.KAMALJEET SINGH
J-144, PATEL NAGAR -I,GHAZIABAD.

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 -I, 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. 1624 OF 2006-SM

[Arising out of Order-in-Appeal No. 138-141-CE/MRT-I/2005 dated 29.07.2005 passed by the Commissioner (Appeals), Central Excise, Meerut-1]

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

Shri Akhil Kumar Gupta

Appellant

Vs.

CCE, Meerut

Respondent

Appearance:

Shri Kamaljeet Singh, Advocate
Shri S. Gautam, JDR for the Revenue,

Coram:

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

Date of Hearing: 12th February, 2008

FINAL ORDER NO. 319/08-SM(BR) dated 13.2.08

Per S.S. Kang:

Heard both sides.

2. In the present impugned order penalty was imposed on the present appellant. Demand is confirmed against M/s. J. Sons Engg. Corporation (India) and the Tribunal vide its Final Order No. 140-142/08-SM(BR) dated 10.12.2007 remanded the matter to the adjudicating authority in the case of demand. As the present appeal challenging penalty is connected appeal, therefore, the same ~~too~~ ^{also} is remanded to the adjudicating authority to decide along with the case of M/s. J. Sons Engg. Corp. Appeal is disposed of by way of remand.

(Dictated & pronounced in the Open Court.)

(S.S. KANG)
VICE PRESIDENT

Dated 13th February, 2008

RK