

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/990 /2006-SM[BR]

Date 20/02/2008

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

To :
M/S U.P.STATE SUGAR CO LTD
CHANDPUR BIJNOR

M/S U.P.STATE SUGAR CO LTD

Appellant

CCE,MEERUT-II

Vs
Respondent

I am directed to transmit herewith a certified copy of Final order No.326 /2008 -SM[BR] dated 21.1.2008 passed by the Tribunal under Section 35-C(1)of Central Excises Act, 1944

Assistant Registrar
(SM Appeal Branch)

Copy to :

1. Respondent

CCE,MEERUT-II

MANGAL PANDEY NAGAR MEERUT

2. Adv. / Consult SHRI. ATUL GUPTA C.S.

B-1/1289-A, VASANT KUNJ NEW DELHI-110070

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 AND SERVICE TAX APPELLATE
TRIBUNAL, R.K. PURAM, W.B. NO.2, PRINCIPAL BENCH
NEW DELHI, COURT NO. III**

Excise Appeal No.990 of 2006 -SM (BR)

[Arising out of order in appeal No.198-CE/MRT-I/2005 dated 28.11.2005 passed by the Commissioner (Appeals), Central Excise, Meerut-I]

Date of Hearing/ Decision:21.1.2008

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. | : | } No |
| 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? | : | |
-

M/s. U.P. State Sugar Corporation Ltd.

Appellants
[Rep. by Mr. Atul Gupta, C.S..]

Vs.

CCE, Meerut-II

Respondent
[Rep. by Mr. B.C. Rastogi, Authorized Representative (DR)]

CORAM: Mr. P.K. Das, Member (Judicial)

Final Order NO 326/08-SM(BR)...../Dated:21.1.2008

Per P.K. Das:

Heard both sides and perused the records.

2. It is seen from the impugned order that the Commissioner (Appeals) dismissed the appeal without going into the merits on the ground that the appeal has not filed with the proper jurisdictional office. The adjudication order was passed by the Asstt. Commissioner of Central Excise, Raipur Division. In terms of Notification No.14/2002-CE (NT) dated 8.3.2002, as amended, read with Trade Notice No.1/CCO/MRT/05 dated 11.7.2005, the jurisdiction pertains to Commissioner (Appeals), Meerut-II and the present order is passed by the Commissioner (Appeals), Meerut-I. It is noted that the appellants filed the appeal in the office of the Commissioner (Appeals), Meerut-I. In any event, if the Commissioner (Appeals), Meerut-I has no jurisdiction, the office may transfer to Meerut-II or return back the appeal to the appellants. The appellants also relied upon the decision of the Tribunal in the case of Sharma Woollen Mills Ltd. Vs. CC reported in 2006 (196) ELT 150 (T-D). He also relied upon the decision of the Tribunal in the case of Pee Jay International Vs. Commissioner of Customs, Amritsar reported in 2007 (207) ELT 128 (T-D). Therefore, the impugned order is not maintainable and it is set aside. It is seen from the impugned order that the

jurisdiction pertains to the Commissioner (Appeals), Meerut-II. So, the matter is remanded back to the Commissioner (Appeals), Meerut-II to decide on merits. The appeal is allowed by way of remand. The Commissioner (Appeals), Meerut-I is directed to transfer the appeal papers to the Commissioner (Appeals), Meerut-II.

Order dictated & pronounced in open court on 21.1.2008.

(P.K. Das)
Member (Judicial)

Ckp.