TELEGRAM : CEGCANAL
Website : www.cestat.gov.in

REGISTERED / AD

Email : delhi@cestat.gov.in

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/2162 -2163 /2006-SM [BR] Date 21/02/2008

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

To :
C.C.E. CHANDIGARH
C.R. BUILDING, PLOT NO. 19, SECTOR 17-C,
CHANDIGARH 160017

C.C.E. CHANDIGARH Appellant

Vs

M/S OZONE AYURVEDIC Respondent

I am directed to transmit herewith a certified copy of Final order No. 338 339 /2008 –SM [BR] dated 7.2.2008 passed by the Tribunal under Section 35-C(1)of Central Excises Act, 1944

Assistant Registrar
(SM Appeal Branch)

Copy to :

1. Respondent
M/S OZONE AYURVEDIC
34, INDUSTRIAL AREA, BADDI, DISTT. SOLAN (HP)
[2] M/S OZONE PHARMACUTICAL VILLAGE KATHA NEARLAKKA DEPOT. BADDI DISTT; SOLAN[HP]
2. Adv. / Consult SHRI. BIPIN GARG ADV.
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 Publictions (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.2162-2163 /2006-SM

(Arising out of order in appeal No.203-204/CE/CHD/06 dated 21.3.06 passed by the Commissioner of Central Excise (Appeals), Chandigarh)

CCE, Chandigarh — Appellant
(Rep. by Shri B.S. Suhag, DR)

Vs

M/s Ozone Ayurvedic — Respondent
(Rep. by Shri Bipin Garg, Advocate)

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

Date of Hearing: 7.2.2008

Final Order No. 338-339/08-SM(BR)

Per P.K. Das:

Heard both the sides and perused the records.

2. The issue involved in this case is the demand of duty on samples retained by the respondents in their factory for future reference. It is seen that on identical issue, the Larger Bench of the Tribunal in the case of CCE Chandigarh Vs Dabur India Ltd reported in 2005 (182) ELT 185 held in favour of the respondents. The learned Advocate submits that the Tribunal in their own case vide Final Order No.100/07 dated 7.12.2006 rejected the Revenue's appeal. Accordingly, the impugned order is upheld and the appeals filed by the revenue are rejected.

(Order dictated and pronounced in the open Court).

(P.K. Das)
Member(Judicial)

MPS*