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/2080/2006-2081/2006-SM[BR] Date 26/02/2008

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

To :
C.C.E. LUDHIANA
CENTRAL EXCISE HOUSE, 'F' BLOCK, RISHI NAGAR,
LUDHIANA 141001 (PUNJAB)

C.C.E. LUDHIANA Appellant
Vs
M/S RALSON CARBON BLACK LTD Respondent

I am directed to transmit herewith a certified copy of Final order No.351 -352 /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

1. M/S RALSON CARBON BLACK LTD
2. SH. DEVINDER PAL SINGH, TEXATION EXECUTIVE
JAITWA KALAN, MALERKOTLA

2. Adv. / Consult
NONE------

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)

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

Excise Appeals Nos.2080-2081 of 2006-SM (BR)

[Arising out of order in appeal No.188/CE/CHD/2006 dated 9.3.2006 passed by the Commissioner of Central Excise (Appeals), Chandigarh]

Date of Hearing/ Decision:7.2.2008

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.	:	
2. Whether it should be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	:	N
3. Whether Their Lordships wish to see the fair copy of the Order?	:	
4. Whether Order is to be circulated to the Departmental authorities?	:	

CCE, Ludhiana ...Appellants

[Rep. by Shri A.K. Rastogi, DR]

Vs.

1. M/s. Ralson Carbon Black Ltd.
2. Sh.Devinder Pal Singh, Texation Executive Respondent

[ ]

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

Final Order No.351-52/08-SM(BR)/Dated:8.2.2008

Per P.K. Das:

Heard the ld. DR on behalf of the Revenue.

2. After hearing the ld. DR and on perusal of the records, I find that the Commissioner (Appeals) set aside the adjudication order relying upon the statement of Shri S.P. Yadav and the corroborative entry in the job work register. The Revenue in the Grounds of Appeal contended that no statement of the person viz. Shri S.P. Yadav has been recorded by the visiting staff neither there is any mention of such a person in the impugned order. I find that it is a very serious allegation, which is required to be verified by the Commissioner (Appeals). Accordingly, the order of the Commissioner (Appeals) is set aside and the matter is remanded back to the Commissioner (Appeals) to decide it afresh after considering the Grounds of Appeal and the facts narrated by the Revenue in the Grounds of Appeal. The appeal is allowed by way of remand.

Order dictated & pronounced in open court on 8.2.2008.

(P.K. Das)
Member (Judicial)

Ckp.