

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/2996/2006-SM[BR]

Date 18/03/2008

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

To :
C.C.E. RAIPUR
DHAMTARI ROAD, TIKRAPARA, RAIPUR.

C.C.E. RAIPUR

M/SPANKAJ OXYGEN LTD

Appellant

Vs

Respondent

I am directed to transmit herewith a certified copy of **Final order No. 421 /2008 -SM[BR]** dated 21.2.2008
passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944


Assistant Registrar
(SM Appeal Branch)

Copy to :

1. Respondent

M/SPANKAJ OXYGEN LTD
615, URLA INDUSTRIAL COMPLEX, RAIPUR.

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 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.2996 of 2006 -SM (BR)

[Arising out of order in appeal No.94/RPR-I/06 dated 7.6.2006 passed by the Commissioner (Appeals), Central Excise, Raipur]

Date of Hearing/ Decision:21.2.2008

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? | : |  |
| 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, Raipur	Appellant
[Rep. by Mr. Archana Pandey Mittal, Jt. CDR for the appellant/Revenue]	

Vs.

M/s. Pankaj Oxygen Ltd.	Respondent
	[Rep. by None.]

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

Final ORDER No. 421/06-SM...../Dated: 21/2/08

Per P.K. Das:

Heard the ld. DR on behalf of the Revenue. None appeared on behalf of the respondent.

2. The appeal relates to the demand of duty of Rs.4,264/-, wherein the adjudicating authority imposed penalty of Rs.10,000/- under Section 25 of the Central Excise Rules, 2002 and the Commissioner (Appeals) reduced the penalty amount to Rs.4,000/-. Revenue filed this appeal for enhancement of the penalty amount.

3. I find that the issue has no recurring effect and it is much less than Rs.50,000/-. Therefore, the appeal is dismissed under 2nd Proviso to Section 35 B (1) of the Central Excise Act, 1944 without going into the merits of the case.

Order dictated & pronounced in open court on 21.2.2008.

(P.K. Das)
Member (Judicial)

Ckp.