

**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/1267/2006-SM[BR]

Date 18/03/2008

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

To :  
CCE LUCKNOW  
SATHA ALIGARH

CCE LUCKNOW

M/S KISAN SAHKARI CHINI MILLS LTD.,

Appellant

Vs  
Respondent

I am directed to transmit herewith a certified copy of **Final order No. 424 /2008 -SM[BR]** dated 18.2.2008  
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 KISAN SAHKARI CHINI MILLS LTD.,  
7-A, ASHOK MARG, LUCKNOW

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. 1267 of 2006 –SM (BR)**

[Arising out of order in appeal No. 06-CE/06 dated 13.01.2006 passed by the  
Commissioner (Appeals) Central Excise & Service Tax, Lucknow]

**Date of Hearing/ Decision: 18.02.2008**

**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, Lucknow

Appellant  
[Rep. by Mr. A.K. Rastogi, DR for the Appellant]

Vs.

M/s Kisan Sahkari Chini Mills Limited

Respondent  
[None]

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

*Final ORDER 424/08-SM*

**Per P.K. Das:**

Heard the learned Departmental Representative on behalf of the Revenue.  
None appeared on behalf of the <sup>Respondent</sup>Revenue. The adjudicating authority confirmed  
the demand of duty of Rs. 3340/- and imposed penalty of Rs. 10,000/-. The  
Commissioner (Appeals) reduced the penalty to Rs. 2,000/-. Revenue filed this  
appeal for enhancement of the penalty. As the amount is much less than  
Rs.50,000/- and it has no recurring effect and therefore, I refuse to admit the  
appeal under 1<sup>st</sup> proviso to sub-section (1) of Section 35B of the Central Excise  
Act, 1944 without going into the merit.

(Order dictated and pronounced in the open Court)

(P.K. Das)  
Member (Judicial)

[Pant]