

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/486 /2006-487 /2006-SM[BR]

Date 19/03/2008

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

To :

1-2) M/S EAST INDIA UDYOG LTD.
145,GT ROAD SAHIBABAD GHAZIABAD

M/S EAST INDIA UDYOG LTD.

Appellant

Vs

C.C.E. GHAZIABAD

Respondent

I am directed to transmit herewith a certified copy of Final order No. 442-443 /2008 –SM [BR] dated 5.3.2008

passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944


Assistant Registrar
(SM Appeal Branch)

Copy to :

1. Respondent

C.C.E. GHAZIABAD

C.G. O. COMPLEX-II, KAMLA NEHRU NAGAR,
GHAZIABAD 201302

2. Adv. / Consult

MR. RAJESH CHHIBBER

FA/9, NEW KAVI NAGAR, GHAZIABAD

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)

CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL,
PRINCIPAL BENCH,
NEW DELHI, COURT NO.1
EXCISE APPEAL NOS.486-487 OF 2006

[Arising out of order-in-appeal No.10-11-CE/Apl/GZB/05 dated 31.1.2005
passed by the Commissioner of Central Excise (Appeals), Ghaziabad]

Date of Hearing/Decision: 5.3.2008

Hon'ble Mr. Justice S.N. Jha, President

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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?
-

M/s. East India Udyog Ltd.

Applicant

[Rep. by: Mr. Rajesh Chibber, Advocate]

Versus

CCE, Ghaziabad

Respondent

[Rep. Mr. V.K. Agrawal, Authorized Representative(DR)]

Coram: Hon'ble Mr. Justice S.N. Jha, President

FINAL ORDER 442-443/2008 SM/BR

Per Justice S.N.Jha:

Heard the parties.

2. The dispute in these appeals relates to availment of modvat credit.

The claim of the appellant was rejected by the authorities on the ground that the original invoices in question were not produced for examination at the time of hearing. Learned Advocate Mr. Rajesh Chibber appearing for the appellant states that the appellant is now in possession of the relevant documents and it would be in the ends of justice to remand the matter back to the Commissioner (Appeals) for fresh decision after examination of the

● original documents. The request appears to be reasonable. I accordingly set
✓ aside the order of the Commissioner (Appeals) dated 31.1.2005 and remand
the case back to him for fresh decision in accordance with law.

[Dictated and pronounced in the open Court]

[Justice S.N. Jha]
President

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