

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/1115/2006-SM[BR]

Date 28/03/2008

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

To :
CCE, MEERUT-II

OPP SHAHEED SMARAK, DELHI ROAD MEERUT

CCE, MEERUT-II

M/S JUBILANT ORGANOSYS,

Appellant

Vs
Respondent

I am directed to transmit herewith a certified copy of **Final order No. 497 /2008 –SM[BR]** dated 28.2.2008
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 JUBILANT ORGANOSYS,

GAJRAULA DISTT-J.P.NAGAR(7UP)

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.1115 of 2006-SM (BR)

**[Arising out of order in appeal No.314-CE/MRT-II/2005 dated 29.12.2005 of
the Commissioner of Central Excise (Appeals), Meerut-II]**

Date of Hearing/ Decision:28.2.2008

For approval and signature:

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

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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? | : | Nf |
| 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, Meerut

...Appellants
[Rep. by Mr. S.L. Meena, DR]

Vs.

M/s. Jubilant Organosys Ltd.

Respondent
[Rep. by None.]

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

Final Order No. 497/06-SM (BR) /Dated:28.2.2008

Per P.K. Das:

Heard ld. DR on behalf of the Revenue.

2. Revenue filed this appeal for enhancement of penalty from Rs.2,000/- to Rs.5,000/-. I find that matter is not in recurring nature and, therefore, the appeal is dismissed without going into the merits of the case as the amount is much less than Rs.50,000/- under 2nd Proviso to Section ^{35B(1)}~~35(B1)~~ of Central Excise Act, 1944.

Order dictated & pronounced in open court on 28.2.2008.

(P.K. Das)
Member (Judicial)

Ckp.