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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/3623/2003-SM[BR]   Date 31/03/2008

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

To :
M/S BAHUBALI PLASTIC PVT. LTD.

A-26,.G.T.KARNAL ROAD INDUSTRIAL AREA DELHI

M/S BAHUBALI PLASTIC PVT. LTD.   Appellant

Vs

C.C.E. DELHI I   Respondent

I am directed to transmit herewith a certified copy of **Final order No.** 520 /2008 –SM[BR] dated 13.3.2008

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. DELHI I

   C.R. BUILDING, I.P. ESTATE, NEW DELHI 110002
2. Adv. / Consult

   MR.PRADEEP JAIN,ADVOCATE

   34 GUJRAT VIHAR, VIKAS MARG, DELHI-92

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 & SERVICE TAX APPELLATE TRIBUNAL
West Block No. 2, R.K. Puram, New Delhi – 110 066.
Principal Bench, New Delhi

COURT NO. II

Excise Appeal No. 3623 of 2003

[Arising out of the Order-in-Appeal No. 339/CE/DLH/2003 dated 08/09/2003 passed by The Commissioner of Central Excise (Appeals), New Delhi.]

For Approval and signature :
Hon'ble Shri S.S. Kang, Vice President

1.	Whether Press Reporters may be allowed to see the Order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982?	: No
2.	Whether it would be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	: No
3.	Whether their Lordships wish to see the fair copy of the order?	: Yes
4.	Whether order is to be circulated to the Department Authorities?	: No

M/s Bahubali Plastics Pvt. Ltd. — Appellant

Versus

CCE, Delhi – I — Respondent

Appearance

Shri Sidharth Joshi, Advocate – for the appellant.

Shri B.S. Suhag, Authorized Representative (DR) – for the Respondent.

CORAM : **Hon'ble Shri S.S. Kang, Vice President**

DATE OF HEARING : 13/02/2008.

Final Order No. 520/08-SM(BR) Dated : 13.2.08

Per. S.S. Kang :-

Appellant filed this appeal against the impugned order whereby the benefit of Notification No. 1/93-CE was denied and the demand was confirmed but the credit in respect of the duty paid on inputs is denied.

2. The contention of appellant is that they were clearing the goods without payment of duty and without taking any credit in respect of inputs used in the final product under small scale exemption notification. The benefit of notification is denied and demand is confirmed and only contention of appellant is that the credit in respect of the duty paid on inputs being allowed.

3. I find that in the present case as demand is confirmed after denial the benefit of notification, therefore, the appellants are entitled for credit in respect of the duty paid on inputs on production of necessary duty paying documents. The appeal is disposed of, as indicated above.

(Dictated and pronounced in open court)

(S.S. Kang)
Vice President

PK