

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/1784/2006 – SM[BR]

Date 17/11/2008

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

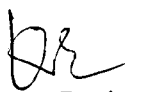
To :
M/S MAWANA SUGAR WORKS
MAWANA DISTT MEERUT
M/S MAWANA SUGAR WORKS

Appellant
Vs
Respondent

C.C.E. MEERUT I

I am directed to transmit herewith a certified copy of **Final order No. 1469 / 2008- SM[BR]** dated 14.10.2008

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. MEERUT I

EXCISE CHOWK, UNIVERSITY ROAD, MANGAL PANDEY NAGAR, MEERUT - 250005.

2. Adv. / Consult

MR.BIPIN GARG

B-1/1289,A-VASANT KUNJ, NEW DELHI

3 S.D.R

4 ~~J.C.D.R.~~

5 Bar association, CESTAT, New Delhi

6 M/s. Deeparchi Publications, M-93, Marg. 46, Saket, New Delhi 110017

7 M/s Centax Publications (P) Ltd., 1512-B, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony, New - 3

8 Excise & Customs cases, B-37, Sector -1, NOIDA - 201301 Gautam Budh Nagar, (U.P.)

9 Raghuraman's 44-B, Regal Flat, Shipra Suncity, Indirapuram - 201010, Ghaziabad, DT, U.P.

10 Nidheshak publications, I.P.Estate, new Delhi

11 Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh, New Delhi - 110026

12 Commercial Laws of India Pvt Ltd Post Bag No. 1033, No.70(Old No. 88), Thyagarava Road, T. Nagar, Chennai

13 Taxindiaonline.com Pvt.Ltd, B-XI/8183, Vasant Kunj, New Delhi - 110070

14 Easy Service Tax Online Dot Com Pvt.Ltd.407A, Iscon Mall, Above Star India Bazar, Satellite Road, Ahmedabad-1

15 Office Copy

16 Guard file


Assistant Registrar
(SM Appeal Branch)

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, NEW DELHI
COURT NO.II

E/Appeal No.1784/2006-SM

(Arising out of order in original No.38/Commissioner/M.I/05 dated 24.10.05
passed by the Commissioner of Central Excise, Meerut)

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?

M.
Y.A

M/s Mawana Sugar Works

Appellant
(Rep. by Shri Bipin Garg, Advocate)

Vs

CCE, Meerut

Respondent
(Rep. by Shri R.K. Verma, DR)

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

Date of Hearing:14.10.08

Final Order No. 1469 /2008-SM(BR)

Per P.K. Das:

After hearing both the sides and on perusal of the record, it is seen that the appellants filed an application for remission of Central Excise duty of Rs.8,45,682/- on 8291 quintals of Molasses for the season 2004-2005 lost

on account of accident. The Revenue issued a show cause notice demanding duty and penalty on the 8291 quintals of molasses. The Adjudicating Authority confirmed the demand of duty and imposed penalty of Rs.10,000/-. The Commissioner (Appeals) by order in appeal No.83/CE/MRT.I/2008 dated 28.3.2008 set aside the adjudication order and allowed the appeal of the appellants. On the other hand, the Commissioner of Central Excise, Meerut-I by order dated 24th October, 2005 rejected the remission application filed by the appellants against which the present appeal is filed.

2. On a query from the Bench, the learned DR placed letter dated 9th September, 2008 issued by the Joint Commissioner of Central Excise, Meerut-I addressed to the Joint CDR stating that Order in Appeal dated 28th March, 2008 passed by the Commissioner(Appeals) of Central Excise, Meerut was accepted by the Committee of Commissioners, Meerut I and II on 6th June, 2008. Thus, the demand of duty and penalty were ~~not~~ set aside by Commissioner by Order in Appeal dated 28.3.08 which was accepted by the Revenue. Therefore, the remission application filed by the appellants ~~in~~ infructuous. Accordingly, the appeal filed by the appellants is dismissed as infructuous.

(Order dictated and pronounced in the open Court).

MPS*

(P.K. Das)
Member(Judicial)