

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/1734 -1735 /2006-SM[BR]

Date 23/05/2008

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

To :
CCE, CHANDIGARH
CRB PLOT NO-19, SECTOR-17C, CHANDIGARH
CCE, CHANDIGARH

Appellant

Vs

Respondent

M/S P.K.IND

I am directed to transmit herewith a certified copy of Final order No. 813- 814 /2008-SM[BR] dated 13.5.2008

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 P.K.INDUSTRIES

[2] M/S ANURAG ENTERPRISES, PLOT NO. 87,
INDUSTRIAL AREA, PHASE-V, SAS NAGAR MOHALI

D-7, INDL AREA, PHASE-V, SAS NAGAR MOHALI

2. Adv. / Consult SHRI AJAY JAIN ADV.

1293, SECTOR 18-C, CHANIGARH-160018

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 Delhi -

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

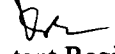
11. Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh, New Delhi - 110026

12. Commercial Laws of India Pvt Ltd Post Bag No. 1033, No.70(Old No. 88), Thyagaraya Road, T. Nagar, Chennai 60017

13. Taxindiaonline.com Pvt.Ltd, 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**

**PRINCIPAL BENCH
COURT – I**

EXCISE APPEAL NOS. 1734-1735 OF 2006-SM

[Arising out of Order-in-Appeal No. 222-223/CE/CHD/06 dated 28.03.2006 passed by the Commissioner (Appeals), Central Excise, Chandigarh]

For approval and signature:

Hon'ble Justice S.N. Jha, President

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 would 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, Chandigarh

Appellant

Vs.

M/s. P.K. Industries,
M/s. Anurag Enterprises

Respondents

Appearance:

Shri B.S. Suhag, JDR, Departmental Representative, for the Revenue,
Shri Ajay Jain, Advocate for the respondents

Coram:

Hon'ble Justice S.N. Jha, President

Date of Hearing: 13th May, 2008

FINAL ORDER NO. 813-814/08-SM(24) dated 13.5.08

Per Justice S.N. Jha:

These appeals are by the Revenue. When the appeals were taken up, the D.R. sought adjournment to bring on record the relied upon documents. On behalf of the assessee – respondents it was submitted that having regard to the amounts in dispute appeals are not fit to be entertained. It was submitted that the amount under dispute in one appeal is Rs. 15,886/- while in other appeal it is Rs. 16,365/-. Reference was made to the second proviso to Section 35B(1) of Central Excise act under which Appellate Tribunal may refuse to admit an appeal in respect of an order referred to in clause (b) or clause (c) or clause (d). The order under appeal is one referred to in Section 35B(1)(b). I am satisfied that the amount under dispute being petty, the appeals may not be entertained. Appeals are accordingly dismissed in limine.

(Dictated & pronounced in the Open Court.)

(JUSTICE S.N. JHA)
PRESIDENT

RK