

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/3898/2006-SM[BR]

Date 26/05/2008

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

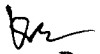
To :
M/S RAJASTHAN TRANSFORMERS & SWITCHGEARS
ARTONI, MATHURA ROAD, AGRA(UP)
M/S RAJASTHAN TRANSFORMERS & SWITCHGEARS

Appellant

Vs
Respondent

C.C.E.KANPUR

I am directed to transmit herewith a certified copy of **Final order No. 821 /2008 –SM[BR]** dated 19. 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

C.C.E.KANPUR

117/7, SARVODAYA NAGAR, KANAPUR.

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. 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**

COURT – II

EXCISE APPEAL NO. 3898/06-SM

[Arising out of Order-in-Appeal No. 429-CE/APPL/KNP/06 dated 31.8.2006 passed by the Commissioner (Appeals), Central Excise, Kanpur]

For approval and signature:

Hon'ble Mr. 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?	Yes
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 Departmental authorities?	No

M/s. Rajasthan Transformers & Switchgears

Appellants

Vs.

CCE, Kanpur

Respondent

Appearance:

None for the appellants (Request for decision on merit),
Shri B.S. Suhag, Departmental Representative, for the Revenue,

Coram:

Hon'ble Mr. S.S. Kang, Vice President

Date of Hearing: 19th May, 2008

FINAL ORDER NO. 821/08-sm(SR) dated 21.5.08

Per S.S. Kang:

Heard Learned SDR and the ^{appellants} applicants made a request to decide the appeal on merit.

2. Appellants filed this appeal against the impugned order whereby demand in respect of inputs found short was confirmed. Officer of Revenue visited the factory premises of the appellants on 1.12.2004 and on verification it was found that Transformer Oil and Copper Conductors were found short when compared with the recorded balance in the statutory record. Shri Ramesh Chand Sharma in his statement admitted the shortage but no explanation was given by him regarding these shortages. In the grounds of appeal, contention of the appellants is that the statutory record was maintained up to 9.11.2004 and the appellants produced private record showing receipt of inputs and their use in the manufacture of their final product.

3. I find that the shortage of inputs found on verification of stock by the officer of Revenue was admitted by the authorized signatory. Therefore, I find no infirmity in the impugned order. Appeal is dismissed.

(Dictated & pronounced in the Open Court.)

(S.S. KANG)
VICE PRESIDENT

Dated 21st May, 2008-05-21
RK