

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, WEST BLOCK No.2, R.K.PURAM, NEW DELHI - 110066
SINGLE MEMBER APPEAL BRANCH

Appeal No. ST/464 /2007-SM[BR]

Date 30/05/2008

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

To :
C.C.E BHOPAL

HOSHANGABAD ROAD, 48, ADMINISTRATIVE
AREA, AREA HILLS, BHOPAL (M.P.) 462011
C.C.E BHOPAL

Appellant

Vs
Respondent

M/S RAMA WOOD CRAFT (P) LTD.

I am directed to transmit herewith a certified copy of **Final order No. 832 /2008 –SM[BR]** dated 26.5.2008
passed by the Tribunal under Section 129, (B) of the Customs Act, 1962 & Financial Act 1994 relating to Service Tax


Assistant Registrar

(SM Appeal Branch)

Copy to :

1. Respondent

M/S RAMA WOOD CRAFT (P) LTD.

11TH MILE STONE, SATNA-PANNA RAOD, POST SITAPUR, DISTT. SATNA (M.P)

2. Adv. / Consult

3. S.D.R.

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

5. Bar association, CESTAT, New Delhi

6. M/s. Deeparehi 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 AND SERVICE TAX APPELLATE
TRIBUNAL, PRINCIPAL BENCH, NEW DELHI

Service Tax Appeal No.464 of 2007-SM (BR)

[Arising out of Order-in-Appeal No.34/CE/BPL/2007 dated 18.6.2007 passed
by the Commissioner of Central Excise (Appeals), Bhopal]

Date of Hearing/ Decision:26.5.2008

For approval and signature:

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

1. Whether Press Reporters may be allowed to see 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?	:	No
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, Bhopal

...Appellants
[Rep. by Shri B.S. Suhag, DR]

Vs.

M/s. Rama Wood Craft Pvt. Ltd.

...Respondent
[on merits]

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

Final Order No. 832/08-SM (BR) Dated:26.5.2008

Per P.K. Das:

Heard the Id. DR on behalf of the Revenue. None appeared on
behalf of the Respondent in spite of issue of notice.

2. It is seen that the matter was referred to the Larger Bench for decision as to whether penalty of Rs.5,000/- is the minimum under Rule 25 of the Central Excise Rules, 2002. The Larger Bench of the Tribunal vide Misc. Order No.117/08-SM (BR) dated 7.4.2008 held that there is no minimum penalty prescribed under Rule 25 of the Central Excise Rules, 2002. In view of the decision of the Larger Bench, the appeal filed by the Revenue is rejected.

Order dictated & pronounced in open court on 28.5.2008.

(P.K. Das)
Member (Judicial)

Ckp.