

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/3330/2006-SM[BR]

Date 04/06/2008

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

To :
C.C.E. RAIPUR
CENTRAL EXCISE BUILDING, DHAMTARI ROAD,
TIKRAPARA, RAIPUR 492001.
C.C.E. RAIPUR

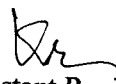
M/S BHARAT FABRICATORS.

Appellant

Vs

Respondent

I am directed to transmit herewith a certified copy of Final order No. 848 /2008 -SM[BR] dated 27.5.2008
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 BHARAT FABRICATORS.

NO-2, INDUSTRIAL ESTATE, BHILAI, DISTT-DURG(CG)

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. 3330/06-SM

[Arising out of Order-in-Appeal No. 68/RPR-II/2006 dated 30.6.2006
passed by the Commissioner (Appeals), Central Excise, Raipur]

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

CCE, Raipur

Appellant

Vs.

M/s. Bharat Fabricators

Respondents

Appearance:

Shri B.S. Suhag, Departmental Representative, for the Revenue,
None for the respondents

Coram:

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

Date of Hearing: 27th May, 2008

FINAL ORDER NO. 848/08-sm(BK) dated 29.5.08

Per S.S. Kang:

Heard learned D.R. None appeared on behalf of the respondents.

2. Revednue filed this appeal against the impugned order whereby credit of Rs. 4558/- has been allowed on the ground that the respondents received inputs under the cover of invoice issued by P.K. Ispat, registered dealer.
3. Only contention of the Revenue is that in the present appeal invoice issued by P.K. Ispat is fake and the same is prepared on a later date only to regularize the credit.
4. find that inputs were received by P.S. Steel on payment of duty under invoice No. 515 dated 30.7.2004 and consigned to P.K. Ispat who supplied the same inputs to the respondents. No evidence has been produced by the Revenue in support of their plea that invoice issued by M/s. P.K. Ispat is fake or the same has been prepared on a later date. In these circumstances, I find no infirmity in the impugned order. Appeal is dismissed.

Dictated & pronounced in the Open Court.

(S.S. KANG)
VICE PRESIDENT

Dated 29th May, 2008

RK