

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/3240, 3241, 3242, 3243, 3244, & 3298 /2006 –SM[BR]

Date 09/06/2008

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

To :
C.C.E.ALLAHABAD
38,M.G.MARG,CIVIL LINE,ALLAHABAD.
C.C.E.ALLAHABAD

M/S RAMAN TRADING CORPORATION

Appellant
Vs
Respondent

I am directed to transmit herewith a certified copy of Final order No. 890 -895 /2008 –SM[BR] dated 16.5.2008
passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944


Assistant Registrar

Copy to :

1. Respondent

(SM Appeal Branch)

M/S RAMAN TRADING CORPORATION [2] M/S UNITED PROVINCS SUGAR CO.LTD. SEORAH, DISTT; KUSHINAGAR

[3] M/S UNITED PROINCES SUGAR CO.LTD, SEORAH, DISTT; KUSHINAGAR [5] M/S TRIVENI ENGINEERING & INDUSTRIES LTD. DISTT; KUSHINAGAR

[4] M/S TRIVENI ENGINEERING & INDUSTRIES LTD. RAMKOLA, DISTT; KUSHINAGAR [6] M/S JHV SUGAR LTD. GADAURA NICHLAUL MAHARAJ GANJ

2. Adv. / Consult

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 AND SERVICE TAX APPELLATE
TRIBUNAL, R.K. PURAM, W.B. NO.2, PRINCIPAL BENCH
NEW DELHI, COURT NO. III

Excise Appeals Nos.3240, 3241, 3242, 3243, 3244 & 3298 of 2006-SM (BR)

[Arising out of Order-in-Appeal No.92/CE/Alld/2006 dated 31.07.2006 in Appeal No.3240, Order-in-Appeal No.84/CE/Alld/2006 dated 25.07.2006 in Appeal No.3241, Order-in-Appeal No.86/CE/Alld/2006 dated 25.07.2006 in Appeal No.3242, Order-in-Appeal No.88/CE/Alld/2006 dated 26.07.2006 in Appeal No.3243, Order-in-Appeal No.89/CE/Alld/2006 dated 26.7.2006 in Appeal No.3244 and Order-in-Appeal No.35-CE/ALLD/2006 dated 7.4.2006 in Appeal No.3298 passed by the Commissioner (Appeals), Central Excise, Allahabad (U.P.)]

Date of Hearing/Decision:16.5.2008

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?

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CCE, Allahabad

....Appellant
[Rep. by Shri Rajmal, DR]

Vs.

M/s. Raman Trading Corporation & Ors.

.....Respondent
[Request on merit]

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

Final **ORDER NO. 890-895/08-sm(BR)/Dated: 16.5.2008**

● Per P.K. Das:

Common issue involved in these appeals and, therefore, all the appeals are taken up together for disposal.

2. It is contended by the ld. DR that in all these cases, the Adjudicating Authority imposed penalty less than Rs.10,000/-, which is not permissible under Rule 25 of the Central Excise Rules, 2002. He submits that the Adjudicating Authority should have imposed minimum penalty of Rs.10,000/- under Rule 25 of the Rules.

3. It is seen that the Larger Bench of the Tribunal in the case of CCE, Bhopal Vs. Rama Wood Craft (P) Ltd. – 2008 (85) RLT 827 (CESTAT-LB) held that there is no minimum penalty prescribed under Rule 25 of the Rules. Accordingly, I do not find any merit in the appeals of the Revenue. All the appeals filed by the Revenue are rejected.

Order dictated & pronounced in open court on 16.5.2008.

(P.K. Das)
Member (Judicial)

Ckp.