

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/3223/2006-SM[BR]

Date 09/06/2008

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

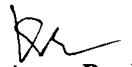
To :
C.C.E.KANPUR
117/7, SARVODAYA NAGAR, KANPUR.
C.C.E.KANPUR

Appellant
Vs
Respondent

M/S LALJI BOARD INDUSTRIES (P)LTD

I am directed to transmit herewith a certified copy of **Final order No. 896 /2008-SM[BR]** dated 16.5.2008

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 LALJI BOARD INDUSTRIES (P)LTD

A-34, INDUSTRIAL AREA, FIROZABAD

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

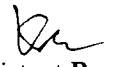
11. Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh, New Delhi - 110026

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 Appeal No.3223 of 2006-SM (BR)

[Arising out of Order-in-Appeal No.232-CE/APPL/KNP/2006 dated
 13.06.2006 passed by the Commissioner (Appeals), Central Excise, Kanpur]

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?	:	

CCE, KanpurAppellant
[Rep. by Shri B.S. Suhag, DR]

Vs.

M/s. Lalji Board Indus. (P) Ltd.Respondent
[Rep. by Mr. Amit Kumar, Representative]

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

Final ORDER NO. 896/08-SM(DR) Dated: 16.5.2008

Per P.K. Das:

Revenue filed this appeal against the order of the Commissioner
 (Appeals) for enhancement of penalty. The Adjudicating Authority

imposed penalty of Rs.2,000/- under Rule 25 of the Central Excise Rules, 2002. Revenue filed the appeal before the Commissioner (Appeals), which was rejected.

2. It is contended by the ld. DR that Rule 25 of the Rules prescribed minimum penalty of Rs.10,000/- upon the Respondent. It is seen that the Larger Bench of the Tribunal in the case of Vs. CCE Bhopal Vs. Rana Wood Craft (P) Ltd. reported in 2008 (85) RLT 827 (CESTAT-LB) held that there is no minimum penalty prescribed under the Rule.

3. In view of that, I do not find any merit in the appeal of the Revenue. Accordingly, the appeal filed by the Revenue is rejected.

Order dictated & pronounced in open court on 16.5.2008.

(P.K. Das)
Member (Judicial)

Ckp.