

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/2971 -2972 /2006 WITH E/ CO/ 209/08, E/CO/ 189/2008-SM[BR]

Date 20/06/2008

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.

Appellant

Vs

Respondent

M/S SOHANI PACKWELL IND(P) LTD

I am directed to transmit herewith a certified copy of **Final order No. 974 -975 /2008 -SM[BR]** dated 3.6.2008
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 SOHANI PACKWELL IND(P) LTD

HM-18, UPSIDC, INDUSTRIAL AREA, NAINI, ALLAHABAD

2. M/S V.K. PRODUCTS, IMALAHA MIRZAPUR [U.P].

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 AND SERVICE TAX APPELLATE
TRIBUNAL, NEW DELHI
PRINCIPAL BENCH NEW DELHI**

Excise Appeals Nos.2971 with E/CO/209/08 & 2972 of
2006 –SM (BR) with E/CO/189/08

[Arising out of Order-in-Appeal No.45-CE/ALLD/2006 dated 11.05.2006
and Order-in-Appeal No.39-CE/ALLD/2006 dated 07.04.2006 passed by the
Commissioner of Central Excise (Appeals), Allahabad (U.P.)]

Date of Hearing/ Decision:3.6.2008

For approval and signature:

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

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- | | | |
|--|---|-------|
| 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? | : | } NA. |
| 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

...Appellants

[Rep. by Shri S.L. Meena, DR]

Vs.

(1) M/s. Sohni Packwell Industries (P) Ltd.

(2) M/s. V.K. Products

....Respondents

[Rep. by None]

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

Final Order No. 974-975/08-SM(BR) Dated: 3.6.2008

Per P.K. Das:

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

2. Ld. DR on behalf of the Revenue submits that the Adjudicating Authority failed to impose minimum penalty prescribed under Rule 25 of the Central Excise Rules, 2002.

3. I find that the Larger Bench of the Tribunal in the case of CCE, Bhopal Vs, Rama Wood Craft (P) Ltd. reported in 2008 (85) RLT 827 (CESTAT-LB) held that there is no minimum penalty prescribed under the Rule.

4. In view of that, I do not find any merit in the appeals of the Revenue. Accordingly, all the appeals filed by the Revenue are rejected. Cross objections are also disposed of.

Order dictated & pronounced in open court on 3.6.2008.

(P.K. Das)
Member (Judicial)

Ckp.