

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/2529/2006-SWM[BR]

Date 29/07/2008

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

To :
M/S ABHINAV COTSPIN LTD
UNIT-I, AMRITSAR ROAD, BATALA(PB)
M/S ABHINAV COTSPIN LTD

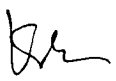
C.C.E.JALANDHAR

Appellant

Vs
Respondent

I am directed to transmit herewith a certified copy of Final order No. 1107 /2008 –SM[BR] dated 24.7.2008

passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944


Assistant Registrar

(SM Appeal Branch)

Copy to :

1. Respondent

C.C.E.JALANDHAR

THE COMMISSIONER OF CENTRAL EXCISE, JALANDHAR, HQ AT CHANDIGARH, PLOT NO 19, SECTOR 17-C, CHANDIGARH

2. Adv. / Consult

MR.G.S.BHANGOO

631 (FF), SECTOR 11B, CHANDIGARH

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)

CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL,
PRINCIPAL BENCH, NEW DELHI, COURT NO.1

EXCISE APPEAL NO. 2529 OF 2006-Single Member

[Arising out of order-in-Appeal No.155-CE/Jal/2006 dated 30.8.2006 passed by Commissioner (Appeals), Central Excise, Jalandhar]

Date of Hearing: 24.7.2008

Date of Decision: 24.7.2008

For approval and signature:

Hon'ble Ms. Jyoti Balasundaram, Vice-President

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1. Whether Press Reporters may be allowed to see : *No*
the Order for publication as per Rule 27 of the
CESTAT (Procedure) Rules, 1982?
 2. Whether it should be released under Rule 27 : *No*
of the CESTAT (Procedure) Rules, 1982 for
publication in any authoritative report or not?
 3. Whether Their Lordships wish to see the fair : *Seen*
copy of the Order?
 4. Whether Order is to be circulated to the : *Yes*
Departmental authorities?
-

M/s. Abhinav Cotspin Ltd.

Applicant

[Rep. by: Shri Kamaljeet Singh, Advocate]

Versus

CCE, Jalandhar

Respondent

[Rep. by : Shri S. Gautam, DR]

Coram: Hon'ble Ms. Jyoti Balasundaram, Vice-President

Final **ORDER** No. 1107/08-SM(BR)

Per Jyoti Balasundaram:

Heard both sides on the appeal against the imposition of penalty under Rule 25 of the Central Excise Rules for late payment of duty during the period in dispute, resulting in contravention of the provisions of Rule 8 of the Central Excise Rules, 2002. I find that in the assessee's own case vide Final Order No.213/08-SM(BR) dated 11.1.2008 the Tribunal has set aside

the penalty relying on its earlier order in **Condor Power Products Pvt. Ltd. Vs. CCE, Faridabad**, 2007 (210) ELT 137. Following the ratio thereof I set aside the penalty imposed on the appellants herein and allow the appeal.

[Dictated and pronounced in the open Court on 24.7.2008]

[Jyoti Balasundaram]
Vice-President

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