

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/958 /2008-SM[BR] E/COD/177/2008 E/STAY/ 923/2008-SM[BR]

Date 11/08/2008

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

To :
M/S PUNJAB STAINLESS STEEL INDUSTRIES
PIYAU MANIYARI NARELA ROAD, KUNDLI,
HARYANA.
M/S PUNJAB STAINLESS STEEL INDUSTRIES

Appellant

Vs
Respondent

C.C.E. ROHTAK

am directed to transmit herewith a certified copy of Final order No. 1128 /2008 –SM[BR]& S/462/ 08 &M/204/08 dated 23.7.08
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. ROHTAK

SCO NO,6 SECTOR 1, ROHTAK.

2. Adv. / Consult

MR.L.P ASTHANA

R-163, SECOND FLOOR, GREATER KAILASH-1, NEW DELHI - 110 048.

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. Easy Service Tax Online Dot Com Pvt. Ltd. 407A, Iscon Mall, Above Star India Bazar, Satellite Road, Ahmedabad - 15

15. Office Copy

16. Guard file


Assistant Registrar
(SM Appeal Branch)

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
West Block No.2, R.K Puram, New Delhi-110066

COURT-IV

Date of hearing: 23.7.2008

E/COD/177/08-SM(BR)
Stay Application No. E/S/923/08 –SM(BR) in
Appeal No.E/958 of 2008-SM(BR)

M/s Punjab Stainless Steel Industries Appellants/Applicants
vs.
CCE, Rohatak Respondent

Appearance:

Ms. Reena khair, Advocate for the Applicants/Appellant and
Shri Sumit Kumar, DR for the Respondent

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

Final Order No. 1128/2008SM(BR) ES/462/08 & M/204/08

Per: P.K. Das

After hearing both the sides and on perusal of the records, it is seen that the impugned order passed by the Commissioner (Appeals) relates to rebate of the duty. In terms of 1st proviso to clause (b) of sub- section (1) of Section 35B of Central Excise Act, 1944, the Appellate Tribunal shall not have jurisdiction to decide any appeal in respect of Order passed by Commissioner (Appeals) relates to a rebate of duty of excise. In view of that the appeal filed

by the Appellant is dismissed ~~on~~ non-maintainable. Accordingly,
Stay application and COD application are also dismissed.

(Dictated and pronounced in the open court.)

(P.K. Das)
Member (Judicial)

K. Gupta