

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/3423/2006-SM[BR]

Date 14/08/2008

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 PRATAPPUR SUGAR & INDUS LTD

I am directed to transmit herewith a certified copy of Final order No. 1136 / 2008 –SM[BR] dated 25.7.2008
passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944


Assistant Registrar

(SM Appeal Branch)

Copy to :

1. Respondent

M/S PRATAPPUR SUGAR & INDUS LTD

PRATAPPUR,DEOIRA(UP)

2. Adv. / Consult SHRI BIPIN GARG ADV.

B-1/ 1289 –A, VASAT KUNJ NEW DELHI-70

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
NEW DELHI**

PRINCIPAL BENCH - COURT NO. 1

Excise Appeal No. 3423 of 2006

(Arising out of Order-in-Appeal No. 103-CE/ALLD/2006 dated 06.09.2006 passed by the Commissioner of Central Excise (Appeals), Allahabad).

DATE OF HEARING : 25.07.2008

DATE OF DECISION : 25.07.2008

FOR APPROVAL AND SIGNATURE :

HON'BLE MS. JYOTI BALASUNDARAM , VICE-PRESIDENT

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

CCE, Allahabad

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Appellants

(Rep. by Sh. Sumit Kumar, SDR)

VERSUS

**M/s Pratappur Sugar &
Industries Ltd.**

....

Respondent

(Rep by Sh. Atul Gupta, C.S.)

CORAM : HON'BLE MS JYOTI BALASUNDARAM, VICE-PRESIDENT

Final ORDER NO. 1136/2008-SM CBR

PER JYOTI BALASUNDARAM :

The issue in dispute in the present appeal, namely, as to whether the minimum penalty prescribed under Rule 173-Q of the Central Excise Rules, 1944 is Rs. 5,000/- and, therefore, according to the Revenue, the Commissioner has erred in reducing the penalty to Rs. 1,000/-, is no longer *res integra* as stands decided by the Larger Bench of the Tribunal in favour of the assessee in **CCE, Bhopal vs Rama Wood Craft (P) Ltd.**, 2008 (85) RLT 827 (CESTAT-LB). Following the ratio of the Larger Bench decision (*supra*), I uphold the impugned order of the Commissioner (Appeals) and dismiss this appeal.

(Dictated and pronounced in the open Court on the day of 25th July, 2008)

**(JYOTI BALASUNDARAM)
VICE-PRESIDENT**

Golay