

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/2574/2006 WITH E / 2575 – 2578 /2006 –SM[BR]

Date 25/08/2008

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

To :
CCE,ALLHABAD

38, CIVIL LINES, M.G. MARG, ALLAHABAD

CCE,ALLHABAD

M/S HAWKINS COOKERS P LTD.

Appellant

Vs

Respondent

I am directed to transmit herewith a certified copy of Final order No. 1181 – 1185 / 2008 –SM [BR] dated 2.7.2008
passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944


Assistant Registrar

Copy to :

(SM Appeal Branch)

1. Respondent

M/S HAWKINS COOKERS P LTD.

[2] M/S ITI[T.E.D.]LTD. MIZAPUR ROAD NAINI ALLAHABAD

INDL. AREA, SATHARIA, JAUNPUR, U.P. [3] M/S ARUN KUMAR ARVIND KUMAR SISWA BAZAR

MAHARAJGANJ [U.P]

[4] M/S POOJA CHIMICAL VILL. KARANPUR. P.O. SAMAGRA

DISTT; MIZAPUR, [U.P]

2. Adv. / Consult

NONE;-----

[5] M/S KISAN SAHKARI CHINNI MILLS

SATHION AZAMGARH[U.P]

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

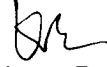
12. Commercial Laws of India Pvt Ltd Post Bag No. 1033, No.70(Old No. 88), Thyagaraya Road, T. Nagar, Chennai 60017

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: 02.7.2008

E/Appeal No. 2574/2006-SM(BR) with E/2575-2578/06 SM(BR)

[Arising out of the order-in-Appeal No. 33 with 53,66,64,38-CE/Alld/2006 dated 07.4.2006, 11.5.2006, 01.6.2006, 26.5.2006, 07.4.2006 passed by the Commissioner (Appeals) Customs & Central Excise, Allahabad (U.P.)]

For Approval and Signature:

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

1	Whether Press Reporter 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 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?	

C.C.E. Allahabad

Vs.

M/s Hawkings Cookers Pvt. Ltd & Others

Appellant

Respondent

Appearance:

None for the Appellant

Shri A.K. Rastogi, DR for the Revenue

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

Final Order No. 1181-1185/2008 SM(BR)

Per: P.K. Das:

Common issue involved in these appeals and, therefore, ~~all~~ the appeals are being taken up together for disposal. It is contended by the ld. DR that penalty under rule 13 of Cenvat Credit Rules, 2002 should not be less than Rs. 10,000.00. I find that the Larger Bench of the Tribunal in the case of Commissioner of Central Excise, Bhopal Vs. Rama Wood Craft (P) Ltd. of Central Excise Rule 2008 (85) RLT 827 (CESTAT-LB) held that there is no minimum prescribed under Rule 25 of Central Excise Rules, 2002.

2. In view of the Larger Bench decision of the Tribunal, I do not find any merit in the appeal. Accordingly, the appeal ~~is~~ rejected.

(Dictated and pronounced in the open court.)

(P.K. Das)
Member (Judicial)

K. Gupta