

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/2588/2006-SM[BR]

Date 25/08/2008

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

To :
M/S U.G.SUGAR LTD.
SEOHARA, DISTT BIJNOR, U.P.
M/S U.G.SUGAR LTD.

Appellant
Vs
Respondent

CCE,MEERUT-II

I am directed to transmit herewith a certified copy of Final order No. 1187 / 2008 -SM [BR] dated 2.7.2008

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


Assistant Registrar

(SM Appeal Branch)

Copy to :

1. Respondent

CCE,MEERUT-II

OPP. SHAHEED PARK, NEAR ASHOK KI LAT, DELHI ROAD, MEERUT

2. Adv. / Consult

MR.KAMALJEET SINGH

J-144, PATEL NAGAR -I,GHAZIABAD.

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

Central Excise Appeal No. 2588/2006-SM(BR)

[Arising out of the order No. 17/Commr./MRT-II/2006 dated 30.3.2006
passed by the Commissioner of Customs & Central Excise, Meerut
(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?	

M/s U.G. Sugar Ltd.

Appellant

vs.

C.C.E., Meerut-II

Respondent

Appearance:

Shri Kamaljeet Singh, Advocate for the Appellant/Appellants and
Shri K.K. Goyal, DR for the Revenue

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

final Order No. 1187/2008 SM(BR)

Per: P.K. Das:

The applicant filed this appeal against rejection of application for remission of duty passed by the Commissioner of Central Excise.

2. After hearing both the sides and perusal of records. I find that the Commissioner rejected the remission application on the ground that the insurance settlement bill does not state as to whether it is included Excise duty. The Id. Advocate drew the attention of Bench insurance company letter dated 01.6.2006 stating that the claim was exclusive of the Central Excise duty.

3. In view of that the above, the impugned order is set aside and the matter is remanded back to Adjudicating Authority to verify the documents and to pass order in accordance with law.

4. The appeal is allowed by way of remand.

(Dictated and pronounced in the open court.)

(P.K. Das)
Member (Judicial)

K. Gupta