

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/2358/2006-SM[BR]

Date 25/08/2008

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

To :
CCE KANPUR

117/7, SARVODYA NAGAR, KANPUR

CCE KANPUR

Appellant

Vs

Respondent

M/S. USHA MARTIN CONSTRUCTION STEEL LTD.

I am directed to transmit herewith a certified copy of Final order No. 1188 / 2008 -SM [BR] dated 17.7.2008

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. USHA MARTIN CONSTRUCTION STEEL LTD.

12/16, NAVAL GANJ, AGRA.

2. Adv. / Consult SHRI BASHUDEV, ADV.

N / V.;-----

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: 17.7.2008

E/Appeal No.2358/2006-SM(BR)

(Arising out of Order –in-Appeal No. 137-CE/Apl/KNP/06 dated 13.3.2006 passed by the Commissioner (Appeals) Customs & Central Excise, Kanpur)

For approval and signature:

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

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1. Whether Press reporters 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 the 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?
-

CCE Kanpur

Appellant/Applicant
(Rep. by Shri S. Gautam, DR)

Vs.

M/s Usha Martin Construction Steel Ltd.

Respondent
(Rep. by Shri Bashudev, Advocate)

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

final Order No. 1188/2006 SM(BR)

Per: P.K. Das:

After hearing both the sides and on perusal of records, the ld. Advocate submits that the Respondent filed appeal against the impugned order. By final order No. 460/08-SM(BR) dated 11.2.2008 the Tribunal set-aside demand of duty alongwith penalty against the impugned orders. In view of the decision of the Tribunal, the present appeal is not sustainable. Accordingly the appeal filed by the Revenue is rejected.

(Dictated and pronounced in the open court)

(P.K. Das)
Member (Judicial)

K. Gupta