

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/3925/2006-SM[BR]

Date 29/08/2008

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

To :
C.C.E.LUCKNOW
7-A, ASHOK MARG, LUCKNOW.
C.C.E.LUCKNOW

Appellant
Vs
Respondent

M/S RAMGARH CHINI MILLS LTD

I am directed to transmit herewith a certified copy of Final order No. 1205 / 2008 -SM[BR] dated 11.8.2008
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 RAMGARH CHINI MILLS LTD
VILL&P.O. RAMGARH, SITAPUR.

2. Adv. / Consult SHRI S.VYAS ADV.

P- 13 SECTOR -12, NOIDA -201301 [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)

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE
TRIBUNAL, NEW DELHI
PRINCIPAL BENCH NEW DELHI**

Excise Appeal No.3925 of 2006 -SM (BR)

[Arising out of common Order-in-Appeal No.115-CE/06 dated 17.08.06
passed by the Commissioner of Central Excise (Appeals), Lucknow]

Date of Hearing/ Decision:11.08.2008

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
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? | : | } M. |
| 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, Lucknow

...Appellants

[Rep. by Shri S. Gautam, Authorised Departmental Representative]

Vs.

M/s. Ramgarh Chini Mills Ltd.

...Respondents

[Rep. by Shri S. Vyas, Advocate]

CORAM: Mr. P.K. Das, Member (Judicial)

Final Order No. 1205/02-SM (DR) /Dated: 11.8.2008

Per P.K. Das:

In this case, the Adjudicating Authority denied credit on Welding
Electrodes and confirmed demand of Rs.33,186- and imposed penalty of
equal amount. The Commissioner (Appeals) set aside the penalty

imposed on the Respondents. Hence, the Revenue filed this appeal before this Tribunal.

2. After hearing both the sides, I find that the decision on denial of credit on Welding Electrodes was settled by the Larger Bench of the Tribunal in the case of Jaypee Rewa Plant Vs. CCE – 2003 (159) ELT 553 (T-LB). So, the penalty is not warranted in this situation.

3. Hence, I do not find any reason to interfere the order of the Commissioner (Appeals). The appeal filed by the Revenue is rejected.

Order dictated & pronounced in open court on 11.8.2008.

(P.K. Das)
Member (Judicial)

Ckp.