

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/154 /2007 & E/ CO/ 101/2007 –SM[BR]

Date 29/08/2008

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

To :
C.C.E. CHANDIGARH
PLOT NO.19, SECTOR-17-C, CHANDIGARH
C.C.E. CHANDIGARH

Appellant

Vs
Respondent

NACHIKETA PAPER LTD. UNIT-II

I am directed to transmit herewith a certified copy of Final order No. 1218 / 2008 –SM[BR] dated 21.8.2008
passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944


Assistant Registrar

(SM Appeal Branch)

Copy to :

1. Respondent

NACHIKETA PAPER LTD. UNIT-II

VILL. MUBARIKPUR, DERABASSI (PB)

2. Adv. / Consult MR. A.S. GILL ADV.

3355, SECTOR21 –D CHANDIGARH-160022

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,
R.K. PURAM, W.B. NO. 2, PRINCIPAL BENCH
NEW DELHI, COURT NO. I

Excise Appeal No. 154 of 2007 & E/CO/101 of 2007-SM

[Arising out of Order-in-Appeal No. 1027/CE/CHD/2006 dated 27.10.2006 passed by the Commissioner (Appeals) Central Excise, Chandigarh]

Date of Hearing/ decision: 21.08.2008

For approval and signature:

Hon'ble Mr. Justice S.N. Jha, President

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, Chandigarh

Appellant

Vs.

M/s Nachiketa Paper Limited

Respondent

Appearance:

Mr. R.K. Verma, Departmental Representative for the Appellant

Mr. A.S. Gill, Advocate for the Respondent

CORAM: Mr. Justice S.N. Jha, President

Per S.N. Jha:

Final **ORDER** No. 1218/02-SM (BR)

The facts and circumstances of the present case are similar to those of Excise Appeal No. 153 of 2007 between the same parties and, therefore, the appeal is disposed of in the same terms. The duty demand confirmed and appropriated is upheld and to this extent the order of the Commissioner (Appeals) is set-aside. The latter part of the order of Commissioner setting aside penalty is however not interfered with.

[Dictated and pronounced in the open Court on 21.08.2008]

(Justice S.N. Jha)
President

[Pant]