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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/3455/2006 – SM[BR] Date 19/11/2008

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

To :
TRINA QUEBEC GEARS LTD..
9/46, KIRTINAGAR INDUSTRIAL AREA, NEW DELHI-51.

TRINA QUEBEC GEARS LTD.. Appellant
Vs
C.C.E. ROHTAK Respondent

I am directed to transmit herewith a certified copy of **Final order No** 1483 / 2008- **SM[BR]** dated 14.11.2008 passed by the Tribunal under Section 35-C(1)of Central Excises Act, 1944

Assistant Registrar
(SM Appeal Branch)

Copy to :
1. Respondent

C.C.E. ROHTAK

SCO NO,6 SECTOR 1, ROHTAK.

2. Adv. / Consult SHRI R.C. CHADDA & CO. C.A.
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 Publictions (P) Ltd., 1512-B, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony, New - 3
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
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-1
15 Office Copy
16 Guard file

Assistant Registrar
(SM Appeal Branch)

IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL, NEW DELHI PRINCIPAL BENCH, COURT NO. III

Excise Appeal No. 3455 of 2006-SM

[Arising out of Order-in-Original No. 20/Comm/R.P./2006 dated 18.7.2006 passed by Commissioner, Central Excise, Rohtak (Haryana)]

For approval and signature:

Hon'ble Mr. M. Veeraiyan, Member (Technical)

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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?	:	NO
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?	:	Seen
4. Whether Order is to be circulated to the Departmental authorities?	:	Yes

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M/s. Trina Quebec Gears Ltd. — Appellant

Vs.

Commissioner of Central Excise
Rohtak, Haryana — Respondent

Appearance:

Mr. R.C. Chadda & Co. C.A. for the Appellant
Mr. A.K. Rastogi, DR for the Respondent

CORAM:

Hon'ble Mr. M. Veeraiyan, Member (Technical)

Date of Decision : 14.11.2008

Final **ORDER NO. 1483/08-SM (BR)**

Per M. Veeraiyan:

This is an appeal against the order of the Commissioner No. 20/Comm/R.P./2006 dated 18.7.2006 by which a demand of Rs. 86,647/- in respect of three consignments cleared for export has been confirmed on the ground that satisfactory proof of export has not produced.

2. Heard both sides. The appellant claims that in respect of these three consignments also they have evidences like A.W bill, proof of payment from the foreign buyers and other evidence which could not be produced before the original authority, as they were not readily available. They produced evidence in respect of all consignments, covered by the notice for proposing recovery of more than Rs. 4 crores and the Commissioner accepted the evidences in respect of other consignments. Therefore, he seeks an opportunity to produce these evidences in respect of these three consignments also before the original authority. The learned Chartered Accountant did not press the issue relating to imposition of penalty.

3. The order of the Commissioner in so far as it relates to demand of duty amounting to Rs. 86,647/- and order of recovery of interest is set aside. The appellant is permitted to produce the evidence within 45 days of receipt of this order and thereafter the Commissioner will decide the issue afresh after giving a reasonable opportunity of hearing.

4. The appeal is disposed of on the above terms.

(Pronounced in the open Court)

(M. Veeraiyan)
Member(Technical)

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