

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/285 /2007 – SM[BR]

Date 25/11/2008

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

To :
M/S R.K.ISPAT UDYOG
SANDOGNRI(URLA)INDUSTRIAL AREA, RAIPUR.
M/S R.K.ISPAT UDYOG

C.C.E.RAIPUR

Appellant

Vs

Respondent

I am directed to transmit herewith a certified copy of Final order No. 1506 / 2008- SM[BR] dated 23.10.2008
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.RAIPUR

DHAMTARI ROAD, TIKRAPARA, RAIPUR.

2. Adv. / Consult

MR.BIPIN GARG

B-1/1289,A-VASANT KUNJ, NEW DELHI

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 - 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), Thvagarava 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-

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: 23.10.08

E/Appeal No.285/2007-SM(BR)

(Arising out of Order-in-Appeal No. 195/RPR-I/2006 dated 07.11.2006
passed by the Commissioner (Appeals) Central Excise, Raipur (C.G.)

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?
-

M/s R.K. Ispat Udyog

Appellant/Applicant
(Shri Atul Gupta, Advocate for the Appellant)
Vs.

CCE, Raipur

Respondent
(Shri R.K. Verma, DR for the Respondent)

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

Final Order No. 1506/08 - SM (BB)

Per: P.K. Das

The Ld. Counsel on behalf of the Appellant submits that the demand of the duty was raised for the difference between ~~three~~^{the} balance sheet for the year 2001-2002 and ER-I Returns. The Ld. Counsel drew the attention of Bench to ER-I Return for the relevant period to substantiate that the amount of Rs. 2,32,462.00 is a double entry in the ~~year~~ ER-I Return, and thereby the said amount was shown excess in the balance sheets.

2. The ld. DR on behalf of the Revenue submits that the Appellant failed to produce certificate from the Chartered Accountant.

3. After hearing both the sides and on perusal of the records, it appears that there was double entry in the ER-I Return which is required to be verified by the Adjudicating Authority. In view of that the impugned orders are set-aside the matter is remanded back to the Adjudicating Authority to verify the double entry in ER-I Returns and to pass an order in accordance with law. Needless to say that the

Adjudicating Authority shall give proper opportunity of hearing before passing order. The appeal is allowed by way of remand.

(Dictated and pronounced in the open court).

(P.K. Das)
Member (Judicial)

K. Gupta