

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/2240/2006 – SM[BR]

Date 26/11/2008

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

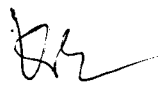
To :
KISAN SHANKARI CHINI MILLS
NANAUTA, SAHARANPUR, UP
KISAN SHANKARI CHINI MILLS

Appellant

Vs
Respondent

C.C.E. MEERUT I

I am directed to transmit herewith a certified copy of Final order No. 1523 / 2008 - SM[BR] dated 1.9.2008
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. MEERUT I

EXCISE CHOWK, UNIVERSITY ROAD, MANGAL PANDEY NAGAR, MEERUT - 250005.

2. Adv. / Consult

MR. VIKRANT KACKRIA

509, SEC-7, PANCHKULA, HARYANA

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), Thvagaraya 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)

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
West Block No.2, R.K Puram, New Delhi-110066

COURT-IV

Date of hearing: 01.9.2008

E/Appeal No.2240/06-SM(BR)

(Arising out of Order-in-Appeal No. 59-CE/MRT-I/2006 dated 24.04.2006 passed by the Commissioner (Appeals) Central Excise, Meerut-I)

For approval and signature:

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

-
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?
-

Kisan Sahkari Chini Mills Ltd.

Appellant/Applicant
(Rep. by Shri Vikrant Kackria, Advocate)

Vs.

CCE, Meerut-I

Respondent
(Rep. by Shri Sansar Chand, DR)

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

Final Order No. 1523/08-SM(BR)

Per: P.K. Das

After hearing both the sides and on perusal of the records, it is seen that the demand of duty was raised on the ground that the Commissioner of Central Excise vide Order-in-Original No. 29/Commissioner/2005 dated 25/8/2005 rejected the application for remission of duty filed by the Appellant. The ld. Advocate placed the decision of the Tribunal vide Final Order No. 1473/07/SM(BR) dated 03.10.2007 whereby Order-in-Original dated 25.8.2005 was set aside and the Commissioner was directed to remit the duty involved in respect of the damaged goods destroyed in fire.

2. In view of the Final Order dated 03.10.2007 of the Tribunal, the demand of duty and penalty are not sustainable. Accordingly, the impugned order is set-aside. The appeal is allowed with consequential relief.

(Dictated and pronounced in the open court).

(P.K. Das)
Member (Judicial)

K. Gupta