

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/1218/2007 – SM [BR]

Date 17/12/2008

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

To :
C.C.E BHOPAL
HOSHANGABAD ROAD, 48, ADMINISTRATIVE
AREA, AREA HILLS, BHOPAL (M.P.) 462011
C.C.E BHOPAL

Appellant

Vs
Respondent

M/S BHARAT HEAVY ELECTRICALS LTD.

I am directed to transmit herewith a certified copy of Final order No. 1601 / 2008- SM[BR] dated 8.12.2008
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 BHARAT HEAVY ELECTRICALS LTD.

BHOPAL, (M.P.)

2. Adv. / Consult SHRI Z.U.ALVI ADV.

D-8 BDA COLONY KOH-E-FIZA. BHOPAL [M.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 - 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 Kuni, 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 & SERVICE TAX APPELLATE TRIBUNAL
West Block No.2, R.K.Puram, New Delhi-110066.
Principal Bench, New Delhi.

E/1218/07

[Arising out of Order-in-Appeal No.245-CE/BPL/2006 dt.26.12.06
passed by the Commissioner(Appeals),Bhopal)

For approval and signature:

Hon'ble Mr. RAKESH KUMAR, MEMBER (TECHNICAL)

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 would 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 :
Department Authorities:

CCE, Bhopal

Appellant

Versus

M/s. BHEL

Respondent

Appearance

Shri S.S.Gautam, Authorised Departmental Representative(DR) For
Appellant

Shri Z.U.Alvi, Adv. For respondent

Coram: Hon'ble Mr. RAKESH KUMAR, MEMBER (TECHNICAL)

Final Date of decision: 8.12.08
Order No. 1601/08-SM(BR)

Per Rakesh Kumar:

This is Revenue's appeal against order-in-appeal dt.26.12.06 passed
by Commissioner(Appeals) by which penalty imposed on the respondent had
been reduced from Rs.50,000/- to Rs.2,000/-. The respondent is a Public-
sector Undertaking and as per the judgment of the Hon'ble Supreme Court in
the case of ONGC vs CCE, Calcutta reported in 1992(61)ELT.3 for filing of

appeal by a Public-sector Undertaking before the Tribunal against adjudication order in order-in-appeal or filing of appeal by the Revenue before the Tribunal against any order passed in respect of a case against Public-sector Undertaking, clearance from Committee on Dispute is required. It has been pleaded that in this case there is no such clearance obtained by the Department. This position has been accepted by the Departmental Representative. In view of this, the Revenue's appeal is dismissed.

Order dictated and pronounced in the open Court.

(Rakesh Kumar)
Member Technical

km