

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/1297 - 1298 /2006 -SM[BR]

Date 08/04/2008

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

To :
CCE,LUDHIANA
CE HOUSE RISHI NAGAR,LDH
CCE,LUDHIANA

M/S SUDARSHAN FORGE P LTD.

Appellant

Vs

Respondent

I am directed to transmit herewith a certified copy of Final order No. 580 -581 /2008 -SM[BR]dated 26.2.2008
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 SUDARSHAN FORGE P LTD. [2]SHRI. VIVEK GOYAL DIRECTOT
KANGANWAL ROAD,JAGIANA,LDH(PB) M/S SUDARSHAN FORGE P.LTD.-----

2. Adv. / Consult

NONE-----

3. S.D.R.

~~4. J.C.D.R.~~

5. Bar association, CESTAT, New Delhi
6. M/s. Deeparchi Publications, M-93, marg. 43, saket, New
7. M/s Centax Publications (P) Ltd., 1512-E, Bhishm Pitamah
8. Excise & Customs cases, B-37, Sector -1, NOIDA - 201301
9. R.Venkatraman Constt. 44-B, S.Suncity, Ghaziabad -
10. Nidheshak publications, I.P.Estate, new Delhi
11. Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh,
12. Co, Law Institution
13. TAX INDIA, B-XI/8183, Vasant Kunj, New Delhi - 110070
14. Office Copy
15. Guard file


Assistant Registrar
(SM Appeal Branch)

**N THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE
TRIBUNAL, R.K. PURAM, W.B. NO.2, PRINCIPAL BENCH
NEW DELHI, COURT NO. III**

Excise Appeals Nos.1297 & 1298 of 2006-SM (BR)

[Arising out of order in appeal No.454-455/CE/App/Ldh/2005 dated
24.12.2005 of the Commissioner of Central Excise (Appeals), Ludhiana]

Date of Hearing/ Decision:26.2.2008

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? | : |)
NO. |
| 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, Ludhiana

...Appellants
[Rep. by Mr.A.K. Rastogi, DR]

Vs.

M/s. Sudarshan Forge (P) Ltd.

Respondent
[Rep. by None.]

CORAM: Mr. P.K. Das, Member (Judicial)

Final Order No. 580-21/2006-SM (BR) /Dated:26.2.2008

Per P.K. Das:

Heard the ld. DR on behalf of the Revenue. None appeared on behalf of the respondent.

2. After hearing the ld. DR and on perusal of the records, I find that the Commissioner (Appeals) set aside penalty as the duty was deposited before issue of the show cause notice and followed the Larger Bench decision of the Tribunal in the case of CCE, Meerut Vs. Machino Montell (P) Ltd. reported in 2004 (62) RLT 709. The Hon'ble Punjab & Haryana High Court in the case of CCE, Delhi vs. Machino Montell (P) Ltd. reported in 2006 (202) ELT 398 set aside the decision of the Larger Bench and remanded back the matter to the proper authority.

3. In view of the above, the impugned orders are set aside and the matter, ~~is~~ remanded back to the Commissioner (Appeals) to decide afresh in the light of the decision of the Hon'ble Punjab & Haryana High Court. The appeals are allowed by way of remand.

Order dictated & pronounced in open court on 26.2.2008.

(P.K. Dás)
Member (Judicial)

Ckp.