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CUSTOMS. EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, WEST BLOCK No.2, R.K.PURAM, NEW DELHI - 110066
EXCISE APPEAL BRANCH

Appeal No. E/3733 /2005 –SM[BR] Date 09/04/2008

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

To :
PARMALI VALLACE PVT. LTD.
HOSHANGABAD ROAD, M.P. NAGAR, BHOPAL. M.P.

PARMALI VALLACE PVT. LTD. Appellant
Vs
C.C.E BHOPAL Respondent

I am directed to transmit herewith a certified copy of **Final order No.** 587 /2008-SM[BR] dated 13.3.2008 passed by the Tribunal under Section 35-C(1)of Central Excises Act, 1944

Assistant Registrar
(Excise Appeal Branch)

Copy to :
1. Respondent
   C.C.E BHOPAL
   HOSHANGABAD ROAD, 48, ADMINISTRATIVE
   AREA, AREA HILLS, BHOPAL (M.P.) 462011
2. Adv. / Consult
   MR.V. LAXMIKUMARAN
   B-6/10, SAFDARJUNG ENCLAVE, NEW DELHI-110029
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 Publictions (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
(Excise Appeal Branch)

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

Excise Appeal No.3733 of 05-SM (BR)

[Arising out of Order-in-Appeal No.112-CE/BPL/2005 dated 29.9.2005 of the Commissioner (Appeals), Central Excise, Bhopal]

Date of Hearing/ Decision: 12.3.2008

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.	:	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?	:	
4. Whether Order is to be circulated to the Departmental authorities?	:	

M/s. Permali Wallace Private Limited — Appellants
[Rep. by Mr. Ravi Raghavan, Advocate]

Vs.

CCE, Bhopal — Respondent
[Rep. by Mr. S.L. Meena, Authorized Departmental Representative (DR)]

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

Final **ORDER NO. S/27/08-SM(BR)/Dated:12.3.2008**

Per P.K. Das:

Heard both sides and perused the records.

2. The appellant filed this appeal against imposition of penalty of Rs.25,000/-. The adjudicating authority confirmed the demand of duty of Rs.9,55,000/- and imposed penalty of equal amount under Rule 13 of Central Excise Rules read with Section 11AC of the Central Excise Act, 1944. The Commissioner (Appeals) set aside the demand of duty and reduced the penalty to Rs.25,000/-. I find that the demand of duty was set aside by the Commissioner (Appeals) and, therefore, the imposition of penalty under Section 11 AC is not sustainable. Accordingly, the penalty is set aside. The appeal is allowed with consequential relief.

Order dictated & pronounced in open court on 12.3.2008.

(P.K. Das)
Member (Judicial)

Ckp.