

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/2472/2006-SM[BR]

Date 09/04/2008

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

To :
M/D PBM POLYTEX LIMITED (UNIT : BLP SUPER
SPINNERS)
B- 16 TO 19, AKVN GROWTH CENTRE, BORGAON,
TAH. SAUSAR, DISTT: CHHINDWARA (M.P.)
M/D PBM POLYTEX LIMITED (UNIT : BLP SUPER
SPINNERS)

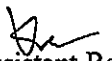
Appellant

C.C.E BHOPAL

Vs
Respondent

I am directed to transmit herewith a certified copy of Final order No. 592 /2008 -SM[BR] dated 4.3.2008

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 BHOPAL

HOSHANGABAD ROAD, 48, ADMINISTRATIVE
AREA, AREA HILLS, BHOPAL (M.P.) 462011

2. Adv. / Consult

NONE ;-----

3. S.D.R.

~~4. I.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

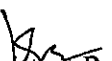
11. Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh,

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)

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, NEW DELHI
COURT NO.II

E/Appeal No.2472/2006-SM

(Arising out of order in appeal No.157/App1/BPL/06 dated 2.6.06 passed by the Commissioner of Central Excise (Appeals), Bhopal)

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?

M/s PBM Polytex Ltd

Appellant
(Rep. by none)

Vs

CCE, Bhopal

Respondent
(Rep. by Shri S.L. Meena, DR)

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

Date of Hearing: 4.3.2008

Final Order No. 592

/2008-SM(BR)

Per P.K. Das:

None appeared on behalf of the appellants. By letter dated 12th January, 2008, the appellants have requested to decide the matter in their absence on the basis of records.

2. After hearing the learned DR and on perusal of record, I find that the appellants erroneously availed credit on the capital goods used exclusively on the exempted final products. They have reversed the credit during the proceedings. They were asked for payment of duty of Rs.3,64,777/- which was paid by the appellants. The adjudicating authority confirmed the demand of duty and imposed penalty of equal amount. The Commissioner (Appeals) reduced the penalty to Rs.15,000/-.

3. I find that there was contravention of Rules and therefore, the Commissioner (Appeals) had rightly reduced penalty. Hence I do not find any reason to interfere with the order of Commissioner (Appeals). Accordingly, the appeal filed by the appellants is rejected.

(Order dictated and pronounced in the open Court).

MPS*

(P.K. Das)
Member(Judicial)