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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/851 /2006-SM[BR] Date 09/04/2008

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

To :
C.C.E. KANPUR
117/7, SARVODAYA NAGAR, KANPUR 208005.

C.C.E. KANPUR Appellant

Vs

M/S VIVEK POLYCHEM P LTD, Respondent

I am directed to transmit herewith a certified copy of **Final order No.** 596 /2008 –SM[BR] dated 12.3.2008

passed by the Tribunal under Section 35-C(1)of Central Excises Act, 1944

Assistant Registrar

(SM Appeal Branch)

Copy to :

1. Respondent

   M/S VIVEK POLYCHEM P LTD,

   H-4-45,PANKI IND AREA,KNAPUR
2. Adv. / Consult

-

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
(SM 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. 851 of 2006-SM (BR)

[Arising out of order in appeal No.386-CE/APPL/KNP/2005 dated 22.12.2005 passed by the Commissioner (Appeals), Central Excise, Kanpur]

Date of Hearing/ Decision:8.2.2008

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.	:	
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, Kanpur ...Appellants

[Rep.by Shri A.K. Rastogi,DR]

Vs.

M/s. Vivek Polychem (P) Ltd. ....Respondent

[Request on merit]

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

Final Order No.596/08-SM(BR)/Dated:8.2.2008.

1/4

Per P.K. Das:

Revenue filed this appeal against the order of the Commissioner (Appeals) whereby the adjudication order was upheld in respect of imposition of penalty of Rs.2,000/- under Rule 226 of the erstwhile Central Excise Rules, 1944.

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

3. After hearing the ld. DR and on perusal of the records, I find that the adjudicating authority imposed penalty of Rs.2,000/- under Rule 226 of the erstwhile Central Excise Rules for non-maintenance of the records properly. Revenue filed the appeal before the Commissioner (Appeals), which was rejected. On perusal of the impugned order, I find that the issue has no recurring effect and the amount involved is much less than Rs.50,000.00 and the appeal is dismissed under 2nd proviso to Section 35 B (1) of Central Excise Act, 1944, without going into merit.

Order dictated & pronounced in open court on 8.2.2008.

(P.K.Das)
Member (Judicial)

Ckp.