

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/2204/2006-SM[BR]

Date 10/04/2008

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

To :
M/S DSM SUGAR ASMOLI
VILLAGE ASMOLI, TEHSIL SAMBHAL, DISTT.-
MORADABAD
244004

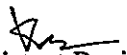
M/S DSM SUGAR ASMOLI

Appellant

THE COMMISSIONER OF CENTRAL EXCISE MEERUT
(U.P.)

Vs
Respondent

I am directed to transmit herewith a certified copy of Final order No. 612 /2008 -SM[BR] dated 25.2.2008
passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944


Assistant Registrar

(SM Appeal Branch)

Copy to :

1. Respondent

THE COMMISSIONER OF CENTRAL EXCISE MEERUT (U.P.)

OPP. SHAHEED PARK, (NEAR ASHOK KI LAT), DELHI ROAD, MEERUT (U.P.)

2. Adv. / Consult

MR. RAJESH KUMAR

24A, DDA SFS FLAT, MOUNT KAILASH, EAST OF KAILASH, N.DELHI

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 Delhi -

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

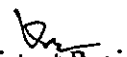
11. Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh, New Delhi - 110026

12. Commercial Laws of India Pvt Ltd Post Bag No. 1033, No.70(Old No. 88), Thyagaraya Road, T. Nagar, Chennai 60017

13. Taxindiaonline.com Pvt.Ltd, 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.2204 /2008⁶-SM

(Arising out of order in appeal No.19/Comm/MRT.II/06 dated 31.3.06
passed by the Commissioner of Central Excise (Appeals), Meerut)

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 DSM Sugar

Appellant
(Rep. by Shri Rajesh Kumar, Advocate)

Vs

CCE, Meerut

Respondent
(Rep. by Shri B.S. Suhag, DR)

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

Date of Hearing: 25.2.2008

Final Order No. 612 /2008-SM(BR)

Per P.K. Das:

The appellants filed this appeal against the rejection of application for remission of duty.

2. After hearing both the sides and on perusal of record, it is seen that the appellants filed application for remission of duty to the quantity of 0.35% and 0.44% for the month of December 2004 and May, 2005. The cause of loss was due to seepage in the bags, which is taken as handling and storage loss. The Commissioner rejected the remission application on the ground that the appellants failed to inform the Department within the stipulated period of 24 hours as prescribed in the Board Circular. The Tribunal in the case of Shakumbari Sugar & Allied Industries Ltd Vs CCE Meerut reported in 2004 (171) ELT 286 held that remission application cannot be rejected on the ground that appellants had not applied within 24 hours for storage and handling ~~the~~ loss of molasses. In the present case, there is no dispute that the loss is in the nature of handling and storage loss. Respectfully following the decision of the Tribunal, the impugned order is set aside and the appeal is allowed with consequential relief.

(Order dictated and pronounced in the open Court).

MPS*

(P.K. Das)
Member(Judicial)