

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/1403/2006-SM[BR]

Date 28/04/2008

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

To :
M/S TRIVENI ENGG & IND LTD.
KHATAULI, MUZAFFNAGAR (UP)
M/S TRIVENI ENGG & IND LTD.

C.C.E. MEERUT I

Appellant

Vs

Respondent

I am directed to transmit herewith a certified copy of Final order No. 656 /2006 -SM[BR] dated 1.4.2008
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. MEERUT I

EXCISE CHOWK, UNIVERSITY ROAD, MANGAL PANDEY NAGAR, MEERUT - 250005.

2. Adv. / Consult

MR. RAJESH CHHIBBER

FA/9, NEW KAVI NAGAR, GHAZIABAD

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)

**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. 1409 of 2006-SM (BR)

[Arising out of Order-in-Appeal No.63/2005 dated 30.12.2005 passed by the
Commissioner of Central Excise, Meerut]

Date of Hearing/ Decision: 1.4.2008

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
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. Triveni Engg. & Industries Ltd. ...Appellants
[Rep. by Shri Rajesh Chhibar, Advocate]

Vs.

CCE, Meerut-I ...Respondent
[Rep. by Mr. B.S. Suhag, Authorized Representative (DR)]

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

Final Order No. 656/2006-SM(BR) / Dated: 1.4.2008.

Per P.K. Das:

Heard both sides and perused the records.

2. The Appellant filed this appeal against rejection of application for remission of duty. It is seen from the order of the Commissioner that the Appellant periodically informed the losses to the Central Excise Authorities. The loss of molasses during storage for the period 2004-2005 was 0.64% of total quantity stored. The Appellant claimed the storage losses, which is within the permissible limit of 2% in terms of Board's Circular No.261/15/82-CX 8 dated 18.7.1983. The Id. Advocate submits that in the Appellant's own case, for the other periods, the Tribunal allowed their appeal as under:-

(a) Final order No.1446 to 1449/06-SM (BR) dated 5.9.2006

(b) Final Order No.1627-28/07-SM (BR) dated 18.10.07

(c) Final Order No.830/07-SM (BR) dated 28.03.07

3. In view of the above and respectfully following the decisions of the Tribunal, the impugned order is set aside. The appeal is allowed.

Order dictated & pronounced in open court on 1.4.2008.

(P.K. Das)
Member (Judicial)

Ckp.