

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/2140/2005-SM[BR] &3537 /2005 -SM[BR]

Date 28/04/2008

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

To :
(1-2) PARMAL WALACE LTD.

HOSHANGABAD ROAD, M.P. NAGAR, BHOPAL. M.P.

PARMAL WALACE LTD.

Appellant

C.C.E BHOPAL

Vs
Respondent

I am directed to transmit herewith a certified copy of Final order No. 658 – 659 /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

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. 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
WEST BLOCK-II, R.K. PURAM, PRINCIPAL BENCH, NEW DELHI,
COURT NO. 1**

Excise Appeal No.2140 of 2005 & 3537 of 2005

[Arising out of Order-in-Appeal No.745-CE/BPL/2004 dated 29.10.2004 passed by the Commissioner of Central Excise (Appeals), 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.	:	
2. Whether it should be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	:	N
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 Ltd.

...Appellant
[Rep. by Mr.Ravi Raghavan, Advocate]

Vs.

CCE, Bhopal

...Respondent
[Rep. by Mr.S.L. Meena, SDR]

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

Final ORDER NO. 658-659/08-SM(BR)/12.3.2008

Per P.K. Das:

The appellants filed these appeals against denial of credit on Electric Filament Lamps. Ld. Advocate submits that the Electric Filament Lamps were used in relation to the manufacture of the final products and were claimed as capital goods. It is seen from the impugned orders that the Commissioner (Appeals) proceeded on the basis that these item were inputs. Ld. Advocate points out that the appellants initially claimed these items as inputs.

2. After hearing both the sides and on perusal of the records, I find that the question is whether Electric Filament Lamp is capital good^{or input} and was not examined by the authorities below. Accordingly, I set aside the impugned order and the matter is remanded back to the adjudicating authority to examine the claim of the applicant as to whether the Electric Filament Lamp is a capital good. Both the appeals are allowed by way of remand.

Order dictated & pronounced in open court on 12.3.2008.

(P.K. Das)
Member (Judicial)

Ckp.