

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/2903/2006-SM[BR]

Date 02/05/2008

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

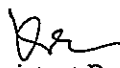
To :
M/S VENUS SUGAR LTD.
MAZHAWALI(CHANDAUJI)DISTT-MORADABAD(UP)
M/S VENUS SUGAR LTD.

Appellant

Vs
Respondent

C.C.E. MEERUT II

I am directed to transmit herewith a certified copy of Final order No. 669 /2008 –SM[BR] dated 19.3.2008
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. MEERUT II

OPP. SAHEED PARK (NEAR ASHOK KI LAT) DELHI ROAD, MEERUT (UP)

2. Adv. / Consult

MR.S.K.GADHOK

133/6,SHASTRI NAGAR,MEERUT

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 -I, 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

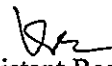
11. Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh, New Delhi - 110026

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.2903 of 2006-SM (BR)

[Arising out of Order-in-Appeal No.112-CE/MRT-II/2006 dated 26.5.2006
passed by the Commissioner of Central Excise (Appeals), Meerut]

Date of Hearing/ Decision:19.3.2008

For approval and signature:

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

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. Venus Sugar Limited

...Appellants

[Rep. by Shri S.K. Gadhok, Consultant]

Vs.

CCE, Meerut-II

....Respondent

[Rep. by Mr.A.K. Rastogi, Authorized Representative (DR)]

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

Final Order No.....669/08-SM (BR)...../Dated:19.3.2008

Per P.K. Das:

Heard both sides and perused the records.

2. The appellant filed this appeal against demand of duty on storage losses of molasses. The Commissioner (Appeals) rejected the appeal of

○ the appellant on the ground that the Commissioner of Central Excise by order dated 23.12.2005 rejected the remission application.

3. Ld. Counsel placed the Final Order No.126/2008-SM (BR) dated 3.12.2007, whereby the Order dated 23.12.2005 passed by the Commissioner (Appeals) was set aside.

4. I find that application for remission of duty was allowed by the Tribunal vide Order dated 3.12.2007 and, therefore, the demand of duty in the present appeal is not sustainable. Accordingly, the impugned order is set aside and the appeal is allowed with consequential relief.

Order dictated & pronounced in open court on 19.3.2008.

(P.K. Das)
Member (Judicial)

Ckp.