

**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/3761/2006-SM[BR]

Date 05/05/2008

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

To :  
C.C.E.RAIPUR  
DHAMTARI ROAD, TIKRAPARA, RAIPUR.

C.C.E.RAIPUR

Appellant

Vs  
Respondent

M/S STEEL CAST AID

I am directed to transmit herewith a certified copy of Final order No. 676 /2008 -SM[BR] dated 7.4.2008  
passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944

  
Assistant Registrar

(SM Appeal Branch)

**Copy to :**

1. Respondent

M/S STEEL CAST AID

250, INDUSTRIAL AREA, VILL-TEDESARA, DISTT-RAJNANDGAON(CG)

2. Adv. / Consult

NONE;-----

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.3761 of 2006-SM (BR)**

[Arising out of Order-in-Appeal No.75/RPR-II/2006 dated 12.7.2006 passed by the Commissioner of Central Excise (Appeals), Raipur]

**Date of Hearing/ Decision:7.4.2008**

**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?                                                                    | : |

CCE, Raipur

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

Vs.

M/s. Steel Cast Aid

...Respondent  
[Rep. by None.]

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

Final Order No. 676/08-SM(BR) Dated: 7.4.2008

**Per P.K. Das:**

Revenue filed this appeal against the order of the Commissioner (Appeals), whereby penalty of Rs.850/- was imposed on the Respondent.

2. After hearing the Id. DR and on perusal of the records, it is seen that the duty is involved amounting to Rs.8,620/- and the Respondent paid the duty prior to the issue of the show cause notice. The Commissioner (Appeals) has observed that the shortages found are negligible compared to the total production of goods in the factory and it is a case for imposition of only token penalty on the Respondent under Section 11 AC of Central Excise Act, 1944 and imposed penalty of Rs. 850/-. The Revenue filed appeal for enhancement of penalty. After considering overall facts and circumstances of the case and the amount involved, I do not find any reason to interfere the order of the Commissioner (Appeals). Accordingly, the appeal filed by the Revenue is rejected.

Order dictated & pronounced in open court on 7.4.2008.

( P.K. Das )  
Member (Judicial)

Ckp.