

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/740 /2006-SM[BR]

Date 05/05/2008

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

To :
M/S. STERLING MACHINE TOOLS.
C-38, FOUNDRY NAGAR, AGRA, (U.P)
M/S. STERLING MACHINE TOOLS.

Appellant

Vs

Respondent

CCE KANPUR

I am directed to transmit herewith a certified copy of Final order No. 677 /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

CCE KANPUR

117/7, SARVODYA NAGAR, KANPUR

2. Adv. / Consult

MR.R. SANTHANAM

C-3/210, JANAK PURI, NEW DELHI - 110 058.

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.740 of 2006-SM (BR)

[Arising out of Order-in-Appeal No.324-CE/APPL/KNP/2005 dated 15.9.2005
passed by the Commissioner of Central Excise (Appeals), Kanpur]

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?	:	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. Sterling Machine Tools

...Appellants

[Rep. by Shri R. Santhanam, Advocate]

Vs.

CCE, Kanpur

...Respondent

[Rep. by Ms. Archana Pandey Mittal, Authorized Departmental Representative
(DR)]

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

Final Order No. 677/68-SM (BR) Dated: 7.4.2008

Per P.K. Das:

Heard both sides and perused the records.

2. It has been alleged that the Appellants had not entered the fully manufactured goods in RG-I Register and the same were found excess.

3. Ld. Advocate on behalf of the Appellants submits that the lower authorities had not provided the documents relied upon in the show cause notice and, therefore, the Appellants failed to defend the case. He submits that on 27.3.2008 ld. DR supplied the copy of the documents relied upon in the show cause notice.

4. In view of that, the impugned order is set aside and the matter is remanded back to the adjudicating authority to decide the matter afresh and the Appellant would defend the case on the basis of the documents supplied by the ld. DR, as stated above. The appeal is allowed by way of remand.

Order dictated & pronounced in open court on 7.4.2008.

(P.K. Das)
Member (Judicial)

Ckp.