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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/3276/2006AND E/ 1947 /2007-SM[BR] Date 09/05/2008

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

To :
(1-2) M/S MEGHA TEX PRINTS
E-36, MANDIA ROAD, PALI-MARWAR(RAJASTHAN)

M/S MEGHA TEX PRINTS Appellant
Vs
C.C.E.JAIPUR II Respondent

I am directed to transmit herewith a certified copy of **Final order No.** 717 -718 /2008 –SM[BR] dated 10.3.2008 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.JAIPUR II
   NCRB,STATUE CIRCLE,C-SCHEME,JAIPUR.
2. Adv. / Consult
   MR.K.K ANAND
   A-5,BASEMENT,LAJPAT NAGAR-III NEW DELHI-24
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 Publictions (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 Appeals Nos. 3276/06 and E/1947/2007

[Arising out of Order-in-Appeal No.418(HKS)CE/JPR.II/2006 dated 10.07.2006 & Order-in-Appeal No.19/HKS/CE/JPR.II/2007 dated 1.2.2007, both passed by the Commissioner (Appeals), Central Excise, Jaipur]

Date of Hearing/ Decision: 10.3.2008

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? :
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. Megha Tex Prints — Appellants
[Rep. by Mr. Hemant Bajaj, Advocate]

Vs.

CCE, Jaipur-II — Respondent
[Rep. by Mr. S. Gautam, Authorized Representative (DR)]

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

Final **ORDER NO. 717-718/08-SM(BR)/Dated:10.3.2008**

Per P.K. Das:

Heard both sides and perused the records.

2. Issue involved in this case is as to whether the value of processing charges of grey fabrics has to be taken into account for the purpose of availing cenvat credit as per Notification no.25/2003-CE (NT) dated 25.3.2003.

3. Ld. Advocate on behalf of the appellants submits that the appellants also filed another appeal no.E/1947 of 2007 on identical issue, which is not listed today. As common issue is involved, appeal no.E/1947/2007, is also taken up today upon direction of the Bench.

4. I find that the adjudicating authority disallowed credit of Rs.3,48,154/- and imposed penalty of Rs.10,000/-, which has been upheld by the Commissioner (Appeals), against which the appellants filed appeal no.E/276/2006. Revenue also filed an appeal before the Commissioner (Appeals) against the said adjudication order for enhancement of the penalty. The Commissioner (Appeals) enhanced the penalty of equal amount of duty, against which the appellants filed appeal no.E/1947/2007.

5. The Tribunal in the case of M/s. B.B. Shah (P) Ltd. &Another Vs. CCE-II, Jaipur vide Final Order No.1655-56/07-SM (BR) dated 26.10.2007 on identical issue held in favour of the Revenue on merit and set aside the penalties imposed upon the appellants.

6. In view of the above, respectfully following the decision of the Tribunal in the case of M/s. B.B. Shah (P) Ltd. & Another (supra), Appeal No. E/3276 of 2006 is partly allowed in so far as demand of duty is upheld and penalty is set aside. In Appeal No. E/1947/2007, penalty is set aside and the appeal is allowed with consequential relief, if any.

Order dictated & pronounced in open court on 10.3.2008.

(P.K. Das)
Member (Judicial)

Ckp.