

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/3642/2006-SM[BR]

Date 09/05/2008

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

To :
C.C.E.ALLAHABAD
38, M.G. MARG, CIVIL LINES, ALLAHABAD.
C.C.E.ALLAHABAD

M/S SHANTI & SONS

Appellant
Vs
Respondent

I am directed to transmit herewith a certified copy of Final order No. 722 /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 SHANTI & SONS

VIJAY CHAURAHA, BANK ROAD, GORAKHPUR(UP)

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.3642 of 2006-SM (BR)

[Arising out of Order-in-Appeal No.109-CE/ALLD/2006 dated 11.10.2006
passed by the Commissioner of Central Excise (Appeals), Allahabad (U.P.)]

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, Allahabad

...Appellants
[Rep. by Shri Sumit Kumar, DR]

Vs.

M/s. Shanti & Sons

...Respondent
[Rep. by None.]

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

Final Order No. 722/68-SM(BR) /Dated: 7.4.2008

Per P.K. Das:

Heard the ld. DR on behalf of the Revenue. None appeared on
behalf of the Respondent in spite of issue of notice.

2. It is contended by the Revenue in the Grounds of Appeal that the penalty under Rule 13 of CENVAT Credit Rules, 2002 and Rule 25 of the Central Excise Rules, 2002 should not be less than Rs.10,000/-.

3. I find that the Larger Bench of the Tribunal in the case of CCE, Bhopal Vs. M/s. Rana Wood Craft Pvt. Ltd., in Appeal No.ST/464/07 (pronounced on 7.4.2008) settled the issue in favour of the Respondent. It has been held that the Rule does not provide any minimum penalty. Accordingly, I do not find any reason to interfere the order of the Commissioner (Appeals). The appeal filed by the Revenue is rejected.

Order dictated & pronounced in open Court on 7.4.2008.

(P.K. Das)
Member (Judicial)

Ckp.