

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/1134/2006-SM[BR] WITH C.O /56 /2008 -SM[BR]

Date 12/05/2008

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

To :
C.C.E BHOPAL

HOSHANGABAD ROAD, 48, ADMINISTRATIVE
AREA, AREA HILLS, BHOPAL (M.P.) 462011
C.C.E BHOPAL

M/S NAHAR SPINNING MILLS LTD.

Appellant

Vs
Respondent

I am directed to transmit herewith a certified copy of Final order No. 740 /2008 -SM[BR] dated 27.3.2008
passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944


Assistant Registrar

(SM Appeal Branch)

Copy to :

1. Respondent

M/S NAHAR SPINNING MILLS LTD.

MANDIDEEP, DISTT RAISEN (MP)

2. Adv. / Consult

MR.Z. U. ALVI

D-8, BDA COLONY, ADJACENT GARUDA TRAVELS. KOH-E-FIZA BHOPAL-01

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)

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, NEW DELHI
COURT NO.II

E/Appeal No.1134 /2006-SM with C.O No.56/08

(Arising out of Order in Appeal No.43/CE/BPL/2006 dated 14.2.2006
passed by the Commissioner (Appeals), Customs & Central Excise, Bhopal)

CCE, Bhopal

Appellant
(Rep. by Shri A.K. Rastogi, DR)

Vs

M/s Nahar Spinning Mills Ltd

Respondent
(Rep. by Shri Z.U. Alvi, Advocate)

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

Date of Hearing:27 .3.2008

Final Order No. 740 /2008-SM(BR)

Per P.K. Das:

Heard both sides and perused the record.

2. The Revenue filed this appeal against the order in Appeal No. 43/CE/BPL/06 dated 14.2.06 passed by the Commissioner (Appeals).
3. The respondents filed written objection against the appeal of the Revenue. The learned Advocate on behalf of the respondents drew the attention of the Bench to Revision Order No. 967-971/06 dated 20th November, 2006 passed by the Joint Secretary to the Government of India against the impugned order. It is seen from the record that the Revenue filed appeal against the impugned order before the Tribunal and the Revision Authority.
4. It is seen that the issue involved in this case is refund of duty and the Revision Authority has decided the matter vide Revision Order dated 20th

November, 2006. So, the appeal filed ² by the Revenue is dismissed as
infructuous.

(Order dictated and pronounced in the open Court).

MPS*

(P.K. Das)
Member(Judicial)