

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/2704/2006-SM[BR]

Date 13/05/2008

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

To :
CCE KANPUR

117/7 SARVODAYA NAGAR, KANPUR

CCE KANPUR

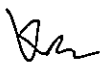
M/S ARBUDA ENGG. IND. PVT. LTD.

Appellant

Vs

Respondent

I am directed to transmit herewith a certified copy of Final order No. 753 /2008 –SM[BR] dated 9.5.2008
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 ARBUDA ENGG. IND. PVT. LTD.

148/B COOPERATIVE INDUSTRIAL ESTATE, DADA NAGAR, KANPUR

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 & SERVICE TAX
APPELLATE TRIBUNAL**

**West Block No. 2, 'R.K. Puram, New Delhi – 110 066.
Principal Bench, New Delhi**

COURT NO. III

Excise Appeal No. 2704 of 2006 – SM (BR)

[Arising out of the Order-in-Appeal No. 222/CE/APPL/KNP/
2006 dated 15/06/2006 passed by The Commissioner
(Appeals), Customs and Central Excise, Kanpur.]

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 would 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 Department Authorities? :

CCE, Kanpur

Appellant

Versus

M/s Arbuda Engineering Industries Pvt. Ltd.

Respondent

Appearance

Shri B.S. Suhag, Authorized Representative (DR) – for the appellant.

None – for the Respondent.

CORAM : Hon'ble Shri P.K. Das, Member (Judicial)

DATE OF HEARING : 09/05/2008.

Final Order No. 753/08-SM(BR) Dated : 9-5-08

Per. P.K. Das :-

In this case, Adjudicating Authority imposed penalty of Rs. 2,000.00 under Rule 25 of Central Excise Rules 2002. Revenue filed appeal before the Commissioner (Appeals), which was rejected. Hence, the revenue filed this appeal before the Tribunal. It is contended by the learned DR that the Adjudicating Authority should have imposed minimum penalty of Rs. 10,000.00 under Rule 25 of the Rules. I find that the Larger Bench of the Tribunal in the case of **CCE vs. Rama Wood Craft Pvt. Ltd.** reported in **2008 (85) R.L.T. 827 (Tribunal – Larger Bench)** held that there is no minimum penalty under Rule 25 of the Rules. In view of that, I do not find any merit in the appeal of the revenue. Accordingly, the appeal filed by the revenue is rejected.

(Dictated and pronounced in open court)

(P.K. Das)
Member (Judicial)

PK