

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/3492/2006-SM[BR]

Date 19/05/2008

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 INDIAN OIL CORPN LTD

Appellant

Vs

Respondent

I am directed to transmit herewith a certified copy of Final order No. 774 /2008 -SM[BR] dated 22.4.2008
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 INDIAN OIL CORPN LTD

BAITALPUR, DISTT- DEORIA,(UP)

2. Adv. / Consult SHRI L.P. ASTHANA ADV.

R-163 SECOND FLOOR GREATER KAILASH PART-I
NEW DELHI-110048

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, NEW DELHI
PRINCIPAL BENCH NEW DELHI**

Excise Appeal No.E/3492 of 2006-SM (BR)

[Arising out of Order-in-Appeal No.69-CE/ALLD/2006 dated 14.6.2006 dated 7.7.2006 passed by the Commissioner of Central Excise (Appeals), Allahabad (U.P.)]

Date of Hearing/ Decision:22.4.2008

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 (U.P.)

...Appellants
[Rep. by Shri Rajmal, DR]

Vs.

M/s. Indian Oil Corpn. Ltd.

...Respondent
[Rep. by Shri Abhishekh Jaju, Advocate]

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

Final Order No. 774/08-SM(BR) Dated: 22.4.2008

Per P.K. Das:

Revenue filed this appeal against the order of the Commissioner (Appeals). Ld. DR placed a copy of the letter dated 16.10.2007 issued by the Sr. Technical Officer (JC), Ministry of Finance, Department of Revenue, stating that Board has decided not to refer this proposal to COD as the amount involved in the instant case is very small. Copy of the letter is kept on record. In view of the submission of the ld. DR and letter dated 16.10.2007, the appeal is dismissed ~~as infructuous~~.

Order dictated & pronounced in open court on 22.4.2008.

(P.K. Das)
Member (Judicial)

Ckp.