

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/2702/2006-SM[BR]

Date 19/05/2008

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

To :
CCE KANPUR
117/7, SARVODAYA NAGAR
KANPAUR
CCE KANPUR

Appellant

Vs
Respondent

M/S L KANT PAPER MILLS LTD(PROCESSED DIV)

I am directed to transmit herewith a certified copy of Final order No. 780 /2008 --SM[BR] dated 8.5.2008

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 L KANT PAPER MILLS LTD(PROCESSED DIV)

BISAYAKPUR, RANIA KANPURDEHAT

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

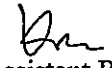
11. Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh, New Delhi - 110026

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)

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

E/Appeal No.2702/06-SM

(Arising out of order in appeal No.154/CE/Appl/KNP/06 dated 26.4.2006
passed by the Commissioner of Central Excise (Appeals), 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 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?

Yes

CCE, Kanpur

Appellant
(Rep. by Shri S.L. Meena, DR)

Vs

M/sa L. Kant Paper Mills

Respondent
(Rep. by none)

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

Date of Hearing: 8.5.08

Final Order No. 780 /2008-SM(BR)

Per P.K. Das:

None appeared on behalf of the respondents inspite of issue of notice.

2. Heard the learned DR on behalf of the Revenue and perused the record. The Adjudicating Authority imposed penalty of Rs.10,000/- under

Rule 25 of the Central Excise Rules, 2002. The Commissioner (Appeals) reduced the penalty to Rs.2,000/-. The Revenue filed this appeal against the order of the Commissioner (Appeals). The learned DR submits that the minimum penalty of Rs.10,000/- is imposed on the goods under Rule 25 of the Central Excise Rules, 2002.

3. At this stage, at the request of the Bench, Shri Hemant Bajaj, learned Advocate placed a copy of the decision of the Larger Bench of the Tribunal in the case of CCE Bhopal Vs Ranawood Craft Pvt Ltd reported in 2008 (85) RLT 827 wherein it has been held that there is no minimum penalty under Rule 25 of the Rules. In view of that, I do not find any reason to interfere with the order of the Commissioner (Appeals). Accordingly, the appeal filed by the Revenue is rejected.

(Order dictated and pronounced in the open Court).

MPS*

(P.K. Das)
Member(Judicial)