

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/3482/2006-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 LINE, ALLAHABAD.
C.C.E.ALLAHABAD

Appellant

Vs
Respondent

M/S UNITED PROVINCES SUGAR CO

I am directed to transmit herewith a certified copy of Final order No. 784 /2008 -SM[BR] dated 8.4.2008
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 UNITED PROVINCES SUGAR CO

SEORAHI, DISTT- KUSHINAGAR.[U.P]

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.3482/06-SM

(Arising out of order in appeal No.81/CE/Alld/06 dated 26.7.06 passed by
the Commissioner of Central Excise (Appeals), Allahabad)

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?

CCE, Allahabad

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

Vs
M/s United Provinces Sugar Co

Respondent
(Rep. by none)

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

Date of Hearing: 8.4.08

Final Order No. 784 /2008-SM(BR)

Per P.K. Das:

Heard the learned DR on behalf of the Revenue. None appeared on behalf of the Respondents despite issue of notice.

2. The issue involved in this case is as to whether minimum amount of penalty of Rs.10,000/- under Rule 13 of the Cenvat Credit Rules is mandatory. The Larger Bench of the Tribunal in the case of CCE Bhopal Vs. Rana Wood Craft Pvt Ltd reported in 2008 (85) RLT 827 has held that there is no minimum penalty under the Rules. Therefore, I do not find any reason to interfere with the order of the Commissioner (Appeals). The appeal filed by the Revenue is rejected.

(Order dictated and pronounced in the open Court).

MPS*

(P.K. Das)
Member(Judicial)