

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/1995/2006 - SM[BR] E/C0/169/06-SM

Date 07/01/2009

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

To :
C.C.E. JAIPUR II
N.C.R.BUILDING, STATUE CIRCLE, "C" SCHEME,
JAIPUR 302005.
C.C.E. JAIPUR II

Appellant
Vs
Respondent

M/S BHILWARA SPINNERS LTD.

I am directed to transmit herewith a certified copy of Final order No. 7 /2009 - SM[BR] dated 1.1.2009
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 BHILWARA SPINNERS LTD.

GHANDHINAGAR, BHILWARA (RAJ)

2. Adv. / Consult

MR. K. K. ANAND

A-5, BASEMENT, LAJPAT NAGAR-III NEW DELHI-24

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 - 3

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 Puniabi Bagh, New Delhi - 110026

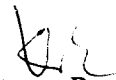
12 Commercial Laws of India Pvt Ltd Post Bag No. 1033, No. 70 (Old No. 88), Thvagarava Road, T. Nagar, Chennai

13 Taxindiaonline.com Pvt. Ltd. B-XI/8183, Vasant Kuni, New Delhi - 110070

14 Easy Service Tax Online Dot Com Pvt. Ltd. 407A, Iscon Mall, Above Star India Bazar, Satellite Road, Ahmedabad-1

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Assistant Registrar
(SM Appeal Branch)

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

E/Appeal No.1995/2006 -SM(Br), E/CO 169/06-SM(BR)

(Arising out of order in appeal No.204/HKS/CE/JPR.II/05 dated
31.3.2006 passed by the Commissioner of Central Excise (Appeals),
Jaipur)

CCE, Jaipur-II

Appellant
(Rep. by Shri Sansar Chand, DR)

Vs

M/s Bhilwara Spinners Ltd

Respondent
(Rep. by Shri Hemant Bajaj, Advocate)

Coram: Hon'ble Mr.D.N. Panda, Judicial Member

Date of Hearing: 1.1.09

Final Order No. 07

/2008-09-SM(BR)

Per D.N. Panda:

The learned Counsel for the appellant has made a preliminary objection that the same person cannot form the Committee without two Commissioners. He relies on the judgment of the Tribunal in the case of CCE, Bhubaneswar I Vs Indian Plastics Ltd reported in 2007 (216) ELT 383 and CCE & Cus Vs Gupta Steels Pvt Ltd reported in 2007 (218) ELT 90. He prays that the appeal of the Revenue is not maintainable on this count.

2. The learned DR appearing for the Revenue submits that this being a technical error, the appeal filed on the basis of review order is proper.

3. Considering that the same person cannot form a Committee following the decisions of the Tribunal cited (supra), the appeal of

Revenue is dismissed. In view of the above disposal, cross objection is also dismissed.

(Order dictated and pronounced in the open Court).

(D.N. Panda)
Judicial Member

MPS*