

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/2067/2006 – SM[BR]

Date 07/01/2009

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

To :
C.C.E. RAIPUR

CENTRAL EXCISE BUILDING, DHAMTARI ROAD,
TIKRAPARA, RAIPUR 492001.

C.C.E. RAIPUR

Appellant

Vs

Respondent

MS/ HIMANSHU BEVERAGES,

I am directed to transmit herewith a certified copy of Final order No. 10 / 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

MS/ HIMANSHU BEVERAGES,

182A, INDL ESTATE BHILAI DISTT DURG (CG)

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 - 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 Punjabi Bagh, New Delhi - 110026

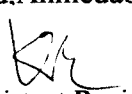
12 Commercial Laws of India Pvt Ltd Post Bag No. 1033, No.70(Old No. 88), Thvagarava Road, T. Nagar, Chennai

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

15 Office Copy

16 Guard file


Assistant Registrar
(SM Appeal Branch)

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

E/Appeal No.2067/2006 -SM(Br)

(Arising out of order in appeal No. 20/RPR.II/06 dated 17.3.06 passed by the Commissioner of Central Excise (Appeals), Raipur)

CCE, Raipur

Appellant
(Rep. by Shri Sansar Chand, DR)

Vs

M/s Himanshu Beverages

Respondent
(Rep. by none)

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

Date of Hearing: 1.1.09

Final Order No. 10/09-SM(BR)

Per D.N. Panda:

The appeal was filed on 19th June, 2006. On the earlier occasion of hearing on 16.7.2008, there was no representation by the respondent. Today also, no one is present for the respondent.

2. The learned DR submits that the learned Commissioner (Appeals) has allowed waiver of penalty.

3. Considering the penalty imposed ^{was} Rs.17,438/- under Section 11AC of Central Excise, Act, 1944 and Rs.1000/- under Rule 25, ^{are} ~~the~~ _{meagre sum,} Revenue's appeal is dismissed.

(Order dictated and pronounced in the open Court).

(D.N. Panda)
Judicial Member

MPS*