

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, WEST BLOCK No.2, R.K.PURAM, NEW DELHI - 110066
EXCISE APPEAL BRANCH

Appeal No. E/1033/2006 - EX[DB] & E/S/846/06 & E/M/723 & 898/08-EX

Date 09/01/2009

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

To :
M/S B P CORPORATION LTD
ACNLA DEPOT, MEERUT

M/S B.P.CORPORATION LTD.

Appellant

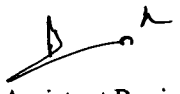
Vs

C.C.E. MEERUT II

MISC. O.NO.19-20/2009-EX

Respondent

I am directed to transmit herewith a certified copy of Final order No.25/2009 & S.O.NO.27/09- EX DB dated 02-01-09
passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944


Assistant Registrar
(Excise Appeal Branch)

Copy to :

1. Respondent

C.C.E. MEERUT II

OPP. SAHEED PARK (NEAR ASHOK KI LAT) DELHI ROAD, MEERUT (UP)

2. Adv. / Consult

SH. RAVI RAGHVAN, ADV.,
B-6/10, S.J. ENCL., N. DELHI-29

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), Thvagaraya Road, T. Nagar, Chennai

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

14. Easy Service Tax Online Dot Com Pvt.Ltd.407A, Iscon Mall, Above Star India Bazar, Satellite Road, Ahmedabad-15

15. Office Copy

16. Guard file


Assistant Registrar
(Excise Appeal Branch)

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

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E/Misc 723 & 898/08, E/Appeal Nos.1033 & 1034/2008-Ex(Br)

8/12/2008

M/s Bharat Petroleum Corp Ltd Appellant
(Rep. by Shri Ravi Raghavan, Advocate)

Vs

CCE, Meerut

Respondent
(Rep. by Shri Anil Kumar, DR)

Coram: **Hon'ble Mr. D.N. Panda, Judicial Member**
Hon'ble Mr. Rakesh Kumar, Technical Member

Misc Order No. 19-20/09-EX
STAY ORDER No. 27/09-EX
FINAL Order No. 25-09-EX/2008-
Date of Hearing: 5.12.2008

Per D.N. Panda:

Learned Counsel Shri Ravi Raghvan submits that 5% Ethanol Blended Petrol was subject matter of appeal before this Bench in Excise Appeal Case No. 2509 of 2006 disposed on 21.7.2008. The appellant was before the Committee on Disputes since the appellant is a Public Sector undertaking. There is only procedural delay in seeking permission from the COD. Therefore, he prays that delay may be condoned and the appeal may be restored for the above technical ground. On merits, he relies on the earlier decision of the Tribunal as stated above. He prays that in view of disposal of appeal earlier, this appeal may be disposed of dispensing with the pre-deposit.

2. Leaned DR submits that when there is already a decision of the Tribunal, following judicial discipline, this appeal may be decided on merits.

3. Heard both the sides and perused the record.

4. We have gone through the Notification No.25/2006 dated 20.11.2006 as well as the decision of Tribunal in the like nature case. Considering that the appellant being a Public Sector shall be prejudiced if delay is not condoned, we condone the delay and restore the appeal to its original number. While doing so, we dispense with pre-deposit and dispose the appeal accordingly as per the earlier order dated 21.7.2008 as stated above. In the

result, two Misc Applications are ^{also} disposed of in the above terms *along with stay application and appeal.*

(Order dictated and pronounced in the open Court).

(D.N. Panda)
Judicial Member

(Rakesh Kumar)
Technical Member

MPS*