

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

Date 13/01/2009

Appeal No. E/1081/2007 - SM [BR]

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

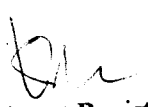
To :
C.C.E. LUCKNOW
7-A, ASHOK MARG, LUCKNOW.
C.C.E. LUCKNOW

Appellant
Vs
Respondent

M/S PANEM STEELS PVT. LTD.

SM[BR] dated 6.1.2009

I am directed to transmit herewith a certified copy of Final order No. 34 / 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 PANEM STEELS PVT. LTD.
G.T.ROAD, CHAUDGRA, FATEHPUR (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 - 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), Thyagarava 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
NEW DELHI

COURT NO. II

Excise Appeal No. 1081 of 2007-SM

(Arising out of Order-in-Appeal No. 141-CE/LKO/06 dated 30.8.06
passed by the Commissioner (Appeals), Central Excise & Service
Tax, Lucknow)

CCE, Lucknow

Appellant
Shri S.K. Bakshi, DR

Vs.

M/s Panem Steels Pvt. Ltd.

Respondent
None

Date of Hearing: 1.1.2009

CORAM: HON'BLE MR. D.N. PANDA, MEMBER (JUDICIAL)

Final Order No. 34/09-SM(BR) dated 6-1-09

Per D.N. Panda:

Ld. DR submits that Id. Commissioner (Appeals) had
passed order without any substance and merits of the
Respondent.

2. None present for the respondent.
3. Heard Id. DR and perused the impugned order. Ld.
Commissioner came to the conclusion that there was
violation of principles of natural justice. It is noticeable
that the Id. Commissioner while deciding the appeal

E/1081/2007-SM

has not examined the material evidence on record but only on assumptions, allowed relief to the respondent.

4. The order without proper reason is fatal, therefore, Id. Commissioner (Appeals) is directed to examine every material aspect and grant fair opportunity to the Respondent and arrive at proper conclusion as well as pass a reasoned and speaking order. In the result, the appeal is remanded.

(Dictated & pronounced in open Court)

(D.N. PANDA)
JUDICIAL MEMBER

RM