

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/1554/2007 -SM[BR]

Date 20/01/2009

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

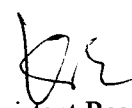
To :
C.C.E. RAIPUR
CENTRAL EXCISE BUILDING, DHAMTARI ROAD,
TIKRAPARA, RAIPUR 492001.
C.C.E. RAIPUR

Appellant

Vs
Respondent

M/S STEEL AUTHORITY OF INDIA LTD.

I am directed to transmit herewith a certified copy of **Final order No. 85 / 2009- SM[BR]** dated 16.1.2009
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 STEEL AUTHORITY OF INDIA LTD.

BHILAI STEEL PLANT, ROOM NO. 118, ISPAT BHAWAN, DISTT. DURG (C.G.)

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

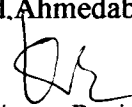
12 Commercial Laws of India Pvt Ltd Post Bag No. 1033, No.70(Old No. 88), Thvagaraya Road, T. Nagar, Chennai

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. 1554 of 2007-SM

(Arising out of Order-in-Appeal No. 22 & 23/RPR-II/2007 dated 13.2.07 passed by Commissioner (Appeals), Customs & Central Excise, Raipur)

CCE, Raipur

Appellant

Vs.

M/s Steel Authority of India Ltd.

Respondent

Appeared for Appellant
Appeared for Respondent

: Shri Sansar Chand, DR
: None

Date of Hearing: 16.1.2009

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

Final Order No. 85/09-SM(C.B.R.) dated 16.1.09

Per D.N. Panda:

Ld. DR submits that there is reduction of penalty under Section 11AC of Central Excise Act, 1944. Revenue has ^{been} aggrieved by that order.

2. As the Revenue ^{challenges} -the impugned order ^{and} this order exhibits that the penalty was levied under Section 11AC of the Central Excise Act 1944, in view of the recent decision of the apex

Court in the case of **Dharmendra Textiles Processors Vs. Union of India** reported in 2008 (231) ELT 3 (SC). The Id. Commissioner (Appeals) is required to re-examine the issue and to deal with the same in accordance with law. Accordingly, the matter is remanded to the Id. Commissioner (Appeals) to do the needful.

(Dictated & pronounced in open Court)

(D.N. PANDA)
JUDICIAL MEMBER

RM