

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

Date 20/01/2009

Appeal No. E/731/2007 - SM[BR]

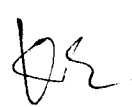
Assistant Registrar
C.E.S.T.A.T, New Delhi

To :
C.C.E. ALLAHABAD
38, M.G. MARG, CIVIL LINES, ALLAHABAD
C.C.E. ALLAHABAD

Appellant
Vs
Respondent

M/S-POPULAR IRON & STEEL CO.

I am directed to transmit herewith a certified copy of Final order No. 86 / 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 POPULAR IRON & STEEL CO.

SHAHGANJ, JAUNPUR (U.P.)

2. Adv. / Consult SHRI RAJESH CHHIBBER ADV.
FA-9, NEW KAVI NAGAR, GHAZIABAD [U.P]

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

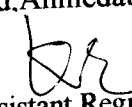
12 Commercial Laws of India Pvt Ltd Post Bag No. 1033, No.70(Old No. 88), Thyagarava Road, T. Nagar, Chennai

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
PRINCIPAL BENCH, NEW DELHI
COURT NO.II

E/Appeal No. 731/2007 -SM(Br)

(Arising out of order in appeal No.106/CE/Alld/06 dated 11.10.06
passed by the Commissioner of Central Excise (Appeals),
Allahabad)

CCE, Allahabad

Appellant
(Rep. by Sshri Sansar Chand,DR)

Vs

M/s Popular Iron & Steel Co.

Respondent
(Rep. by none)

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

Date of Hearing: 9.1.09

Final Order No. 86/09-sm(BR) /~~2008-EX(BR)~~

Per D.N. Panda:

None is present for the respondent. The learned DR submits
that the first Appellate order is ^{unreasonable} in view of the judgement of the
Hon'ble Supreme Court in the case of Dharmendra Textile
Processors reported in 2008 (231) ELT 3 (SC).

2. Considering that the respondent is not present today, in his
absence, deciding penalty would prejudice his interest, ^{Appellate} the matter
is remanded to the lower authority to consider the issue in the
light of the aforesaid judgment. The authorities shall grant
opportunity of hearing to the appellant and do justice to both the

sides. In the result, the appeal is remanded.

(Order dictated and pronounced in the open Court).

(D.N. Panda)
Judicial Member

MPS*