

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/5077/2004 – SM[BR]

Date 09/02/2009

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

To :
M/S AARTI INTERNATIONAL LTD.
VILL-UCHHI MANGLI CHANDIGARH ROAD
LUDHIANA
141123

M/S AARTI INTERNATIONAL LTD.

C.C.E.LUDHIANA

Appellant

Vs
Respondent

I am directed to transmit herewith a certified copy of Final order No. 143 / 2009 - SM[BR] dated 5.2.2009
passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944


Assistant Registrar
(SM Appeal Branch)

Copy to :

1. Respondent

C.C.E.LUDHIANA

F-BLOCK, RISHI NAGAR LUDHIANA

2. Adv. / Consult SHRI R. SANTHANAM ADV.

C-3/210, JANAKPURI, NEW DELHI -110058

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)

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL,
R.K. PURAM, W.B. NO.2, PRINCIPAL BENCH
NEW DELHI, COURT NO.I**

Excise Appeal No. 5077 of 2004 - SM

[Arising out of order-in-appeal No. 504-CE/Apl/Ldh/2004 dated 30.07.2004
passed by the Commissioner of Central Excise, Ludhiana]

Date of Hearing/Decision : 04.02.2009

For approval and signature:

Hon'ble Ms. Jyoti Balasundaram, Vice-President

1.	Whether Press Reporters may be allowed to see the Order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982.	No
2	Whether it should be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	No
3	Whether Their Lordships wish to see the fair copy of the Order?	Seen
4	Whether Order is to be circulated to the Departmental authorities?	yes

M/s Aarti International Limited

Appellant
[Rep. by Mr. R. Santhanam, Advocate]

Versus

CCE, Ludhiana

Respondent
[Rep. by Mr. R.K. Verma, DR]

CORAM: Hon'ble Ms. Jyoti Balasundaram, Vice-President

Final Order No. 143/09-SM (BR)

Per Jyoti Balasundaram:

The impugned order demanding duty is consequent upon the rejection of the assessee's claim for remission of duty.

2. On hearing both sides and noting that in Appeal No. E/3591 of 2005-SM (BR) the Tribunal vide Final Order No. 1579/08-SM (BR) dated 21.10.2008 has remanded the case of the assessee against the rejection of the remission claim for examination of the assessee's contention that the goods are to be treated as cleared in DTA and eligible to concessional rate of duty, I find that ~~since~~ ^{heard} the issue stands covered vide final order, referred to above, I set aside the impugned order of duty demand and imposition of penalty and remand the case for fresh decision against the rejection of the remission claim. Fresh orders are to be passed after extending reasonable opportunity to the appellant of being heard in their defence. The appeal is thus allowed by way of remand.

[Dictated and pronounced in the open Court]

[Jyoti Balasundaram]
Vice President

[Pant]