

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/1163 - 1164 / 2007 -SM[BR]

Date 20/03/2009

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

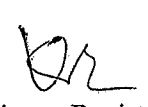
M/S U.P.STATE SUGAR CORPORATION

dated 17.3.2009

I am directed to transmit herewith a certified copy of **Final order No. 224 - 225 / 2009 -SM[BR]**

passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944

Copy to :


Assistant Registrar
(SM Appeal Branch)

1. Respondent

M/S U.P.STATE SUGAR CORPORATION [2] M/S U.P. STATE SUGAR CORPN. LTD.
SHAHGANJ, DISTT. JAUNPUR (U.P.) JARWAL ROAD , DISTT, BAHRAICH , [U.P]

2. Adv. / Consult SHRI BIPIN GARG ADV.

B-1/1289 -A, VASANT KUNJ NEW DELHI -70

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), Thyagaraya 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-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. 1163 and 1164 of 2007-SM

(Arising out of Order-in-Appeal No.22 & 25-CE/ALLD/2007 dated 31.1.2007 passed by the Commissioner (Appeals), Central Excise, Allahabad)

CCE, Allahabad

Appellant

Vs.

M/s U.P. State Sugar Corporation

Respondent

Appeared for Appellant : Shri S. Gautam, DR
Appeared for Respondent : Shri Bipin Garg, Advocate

Date of Hearing: 16.3.2009

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

Final Order No. 224-225/09-SM(CB) dated 17.3.09

Per D.N. Panda:

In these two Appeals filed by Revenue an undated review order has been filed without the date even being put by the Id. Commissioner under their signature. The review order at page-28 in Appeal case No. 1163 does not disclose reason why the order in appeal was found by them to be not legal and proper. Such an order being cryptic fails to meet legal scrutiny. In absence of any date by review order, it does not establish when review was done. Thus such order does not confer right of appeal ^{on} Revenue, since

no review order has yet been passed. With the aforesaid observations both the appeals of Revenue's are dismissed not being maintainable.

(Dictated & pronounced in open Court)

(D.N. PANDA)
JUDICIAL MEMBER

RM