

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/57 / 2009E/COD/5/2009AND E/STAY/71/ 2009AND
E/58 / 2009, E/COD/6/ 2009 AND E/ STAY/ 72/2009-SM[BR]

Date 25/03/2009

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 VANDANA ISPAT LTD.,

I am directed to transmit herewith a certified copy of Final order No. 256-257/2009-SM[BR]&M/45-46/09&S/87- 88/09DT.20.3.C

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

Copy to :

1. Respondent


Assistant Registrar
(SM Appeal Branch)

1. M/S VANDANA ISPAT LTD.,
PLOT NO. 6,7,8, SECTOR-E, URLA INDUSTRIAL AREA, RAIPUR (C.G.)
2. M/S BHAWANI MOULDERS [P] LTD.
PLOT NO. 299 , 300, 301 URLA INDUSTRIAL AREA, RAIPUR [C.G.]

2. Adv. / Consult SHRI, K.K.ANAND ADV
A- 5, [BASMENT] LAJPAT NAGAR -III NEW DELHI -24.

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 Puniabi Bagh, New Delhi - 110026

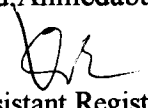
12 Commercial Laws of India Pvt Ltd Post Bag No. 1033, No.70(Old No. 88), Thvagarava Road, T. Nagar, Chennai

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)

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

COURT NO. III

No. E/57/09, E/COD/5/09 and Stay No. E/S/71/09 and No.
E/58/09, E/COD/6/09 and E/S/72/09-SM *E/57/09*

(Arising out of Order-in-Appeal No. 119/RPR-I/2008 dated 19.9.08
and 116/RPR-I/2008 dated 19.9.2008 passed by the Commissioner
(Appeals), Central Excise, Raipur

CCE, Raipur

Appellant

Vs.

M/s Vandana Ispat Ltd.
M/s Bhawani Moulders (P) Ltd.

Respondent

Appeared for Appellant : Shri S. Gautam, DR

Appeared for Respondent : Shri Hemant Bajaj, Advocate

Date of Hearing: 16.3.2009

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

Misc order No. 45-46/09-SM (BR)

Final Order No. 256-257/09-SM (BR) dated 20/3/09

Stay order No 87-88/09-SM (BR)

Per D.N. Panda :

Ld. Counsel Shri Bajaj appearing in case Appeal No. E/58/09
mentions that not only this appeal, but also the other appeal
registered as E/57/09 suffer from the legal infirmity of Revenue's
locus standi that was noticed by the Bench in series of cases. He

cites the example in the case of CCE Vs. M/s Shiva Polyplast Pvt. Ltd. disposed vide Final Order No. 04-05/09-SM dated 24.12.2009.

2. Ld. DR appearing for Revenue has no information to say whether Revenue has opted ^{redressal} against order cited by Id. Counsel.

3. Heard both the sides. The order passed by the Tribunal not being stated to have been reversed, it would be appropriate to dismiss the appeals of Revenue in limine, when there is no new fact coming up from Revenue's side. Accordingly, both the matters listed today as Sr. No. 2 and 3 in the list on the Board, which are Revenue's appeal are dismissed.

4. Delay is not condoned nor also the stay granted. Accordingly, both the COD application and stay applications are also dismissed.

5. Copy of this order be kept in both the files.

(Dictated & pronounced in open Court)

(D.N. PANDA)
JUDICIAL MEMBER

RM