

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/1162/2007 – SM[BR] E/ CO/ 129/2007-SM[BR]

Date 26/03/2009

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 AMRIT BOTTLERS PVT. LTD.

I am directed to transmit herewith a certified copy of **Final order No. 258 / 2009 –SM[BR]** dated 19.3.2009

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 AMRIT BOTTLERS PVT. LTD.

CHANDPUR, HARBANS, DABHASEMAR, FAIZABAD.

2. Adv. / Consult SHRI S.P. OJHA CONSULT.

299, BAGHAMBARI HOUSE SCHEME ALLAHPUR
ALLAHABAD

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), 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
PRINCIPAL BENCH, NEW DELHI
COURT NO.II

E/Appeal No.1162/2007-SM(Br), E/CO 129/07-SM

(Arising out of order in appeal No.12 & 13/cE/Alld/05 dated
24.1.2007 passed by the Commissioner of Central Excise
(Appeals), Allahabad)

CCE, Allahabad

Appellant

Vs

M/s Amrit Bottlers Pvt Ltd

Respondent

Appeared for Appellant : Shri S. Gautam, DR
Appeared for Respondent : Shri S.P. Ojha, Advocate

Date of Hearing: 17.3.09

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

Final Order No. 258 /2009 - SM (BR)

Per D.N. Panda:

When the appeal folder was opened, it was found that an undated review order has been filed without the date even being put by the learned Commissioners under their signature. The review order at page 48 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 confer right of appeal on Revenue since no review order has yet been passed. With the aforesaid observations, the appeal of Revenue is dismissed not being maintainable.

The Cross objection is also disposed of accordingly.

(Order dictated and pronounced in the open Court).

(D.N. Panda)
Judicial Member

MPS*