

M/75/09

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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/2275/2006 - SM[BR]

Date 04/05/2009

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

To :
CCE,KANPUR

117/7,SARVODYA NAGAR KANPUR

CCE,KANPUR

M/S G.R.CORPORATION

Appellant

Vs
Respondent

I am directed to transmit herewith a certified copy of **Final order No. 339 / 2009 - SM[BR]** dated 20.4.2009
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 G.R.CORPORATION

18,C-2,POKHARPUR,KANPUR

2. Adv. / Consult

NONE;-----

3 S.D.R

~~4 J.C.D.R.~~

5 Bar association, CESTAT, New Delhi

6 Director Publications, Customs, Excise. I.P. Estate, New Delhi

7 M/s Centax Publications Pvt Ltd., 1512-B, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony, New Delhi - 3

8 Commercial Laws of India Pvt Ltd. Post Bag No. 1033, No.2(Old No. 36), Vaithyaram Street, T. Nagar, Chennai -17

9 Raghuraman's 44-B, Regal Flat, Shipra Suncity, Indirapuram - 201010, Ghaziabad, DT, U.P.

10 M/s Manupatra Information Solutions Pvt Ltd. Excise & Customs Cases B-37, Sector - 1, Noida - 201301, Gautam Budh Nagar, (UP)

11 M/s. Deeparchie Publications, M-93, Marg. 46, Saket, New Delhi 110017

12 Taxindiaonline.com Pvt.Ltd. B-XI/8183, Vasant Kuni, New Delhi - 110070

13 Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh, New Delhi - 110026

14 Easy Service Tax Online Dot Com Pvt.Ltd.407A, Iscon Mall, Above Star India Bazar, Satellite Road, Ahmedabad-15

15 LAWCRUX Advisors Pvt Ltd, LAW House, 1-8, Sector - 10, Faridabad 121003 (Harvana)

16 Office Copy

17 Guard file


Assistant Registrar
(SM Appeal Branch)

IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE
TRIBUNAL, NEW DELHI, PRINCIPAL BENCH NEW DELHI

Excise Appeal No.2275 of 2006-SM

[Arising out of Order-in-Appeal No.153-CI/APPL./Knp/2006 dated
26.04.2006 passed by the Commissioner of Central Excise (Appeals), Kanpur]

Date of Hearing/ Decision:20.04.09

For approval and signature:

Hon'ble Mr. P.K. Das, Member (Judicial)

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- | | | |
|--|---|-----|
| 3. Whether Press Reporters may be allowed to see
CESTAT (Procedure) Rules, 1982. | : | |
| 2. Whether it should be released under Rule 27 of the
CESTAT (Procedure) Rules, 1982 for publication
in any authoritative report or not? | : | M |
| 3. Whether Their Lordships wish to see the fair copy
of the Order? | : | |
| 4. Whether Order is to be circulated to the Departmental
authorities? | : | yes |
-

CCE, Kanpur

...Appellant

[Rep. by Shri R.K. Verma, DR]
Vs.

M/s. G.R. Corporation

...Respondent

[Rep. by None.

CORAM: Hon'ble Mr. P.K. Das, Member (Judicial)

final Order No. 339/09-SM CBR
...../Dated:20.04.2009

Per P.K. Das:

Heard the ld. DR on behalf of the Revenue. None appears on
behalf of the respondent.

2. After hearing the ld. DR and on perusal of the records, I find that in this case the Commissioner (Appeals) reduced the penalty to Rs.2,000/- from Rs.10,000/-. Revenue filed this appeal for enhancement of the penalty imposed by the Original Authority.

3. On perusal of the impugned order, I find that the Commissioner (Appeals) reduced the penalty after considering the facts that the delay in submission of ARE-I is not abnormal. He has also considered the Medical Certificate of the employee during the relevant period. It has been observed that there is a minor delay in this case and the appellant has justified the reason for such delay.

4. I agree with the findings of the Commissioner (Appeals). I do not find any reason to interfere the order of the Commissioner (Appeals). Accordingly, the appeal filed by the Revenue is rejected.

Order dictated & pronounced in open court on 20.04.2009.

(P.K. Das)
Member (Judicial)

Ckp.