

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/1752 – 1753 / 2007 –SM[BR]

Date 27/05/2009

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

To :

(1-2) OSWAL OVERSEAS LTD

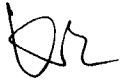
THE GENERAL MANAGER, OSWAL OVERSEAS LTD,
NAWABGANJ, DISTT- BAREILLY.(UP)
OSWAL OVERSEAS LTD

Appellant

Vs
Respondent

C.C.E. MEERUT II

I am directed to transmit herewith a certified copy of Final order No. 487 – 488 / 2009-SM[BR] dated 12.5.2009
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. MEERUT II

OPP. SAHEED PARK (NEAR ASHOK KI LAT) DELHI ROAD, MEERUT (UP)

2. Adv. / Consult

MR.KAPIL VAISH

B-51, BUTLER PLAZA, 95, CIVIL LINES, BAREILLY.

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 Appeals Nos.1752-1753 of 2007-SM

[Arising out of Order-in-Appeal No.93-94-CE/MRT-II/2007 dated 24.04.2007
passed by the Commissioner of Central Excise (Appeals), Meerut]

Date of Hearing/ Decision:12.05.09

For approval and signature:

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

1. 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?
3. Whether Their Lordships wish to see the fair copy
of the Order?
4. Whether Order is to be circulated to the Departmental
authorities?

: N.
:
:
: YN-

M/s.Oswal Overseas Ltd.

...Appellants

[Rep. by None.]

Vs.

CCE, Meerut-II

...Respondent

[Rep. by Shri S.K. Bhaskar, DR]

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

Final Order No. 487-488/09-SM (BR) /Dated:12.05.2009

Per P.K. Das:

After hearing both the sides and on perusal of the records, I find
that the appellants filed application for remission of duty. By Order-in-
Original No.47-48/Commr/MRT-II/2006 dated 13.11.2006, the

Commissioner of Central Excise, Meerut rejected the remission application. By Final Order No.1497 of 2008-SM (BR) dated 6.10.2008, the Tribunal set aside the order passed by the Commissioner and remanded the matter to the Commissioner to decide afresh. In the meantime, a proceeding was initiated to the demand of duty on the basis of remission application rejected by the Commissioner. The Original Authority confirmed the demand of duty, which was upheld by the Commissioner (Appeals). I find that the demand of duty was raised on the basis of the order dated 13.11.2007 passed by the Commissioner, which is set aside by the Tribunal vide Final Order dated 6.10.2008. It is seen that the Tribunal remanded the matter for de novo adjudication to the Commissioner.

2. In view of that, the impugned orders are set aside and the matter is remanded back to the Original Authority to decide afresh after decision of the application for remission of duty by the Commissioner. The appeal is allowed by way of remand.

Order dictated & pronounced in the open court on 12.05.2009.

(P.K. Das)
Member (Judicial)

Ckp.