

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, WEST BLOCK No.2, R.K.PURAM, NEW DELHI - 110066
SINGLE MEMBER APPEAL BRANCH

Appeal No. 1911/2007 – SM[BR]

Date 02/06/2009

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

To :
C.C.E. DELHI I

C.R. BUILDING, I.P. ESTATE, NEW DELHI 110002

C.C.E. DELHI I

Appellant

Vs
Respondent

M/S ROHIT BAL DESIGNS PVT. LTD.

I am directed to transmit herewith a certified copy of **Final order No. 507 / 2009 –SM[BR]** dated 15.5.2009
passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944


Assistant Registrar
(SM Appeal Branch)

Copy to :

1. Respondent

M/S ROHIT BAL DESIGNS PVT. LTD.

A-7, AMRIT NAGAR, BEHIND NDSE, PART-I, NEW DELHI

2. Adv. / Consult SHRI S.K.PAHWAAN/DV.

D-75 AMAR COLONY LAJPAT NAGAR-IV
NEW DELHI-24.

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 Kunj, 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.1911 of 2007-SM (BR)

[Arising out of Order-in-Appeal No.32/CE/DLH/2007 dated 30.03.2007
passed by the Commissioner of Central Excise (Appeals), Delhi-I]

Date of Hearing:15.05.2009

Date of Decision:15.05.2009

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?
-

CCE, Delhi-I

....Appellants

[Rep. by Shri S. Gautam, DR]

Vs.

M/s.Rohit Bal Designs Pvt. Ltd.

...Respondent

[Rep. by Shri Dinesh, Clerk of Advocate]

CORAM: **Mr. P.K. Das, Member (Judicial)**
Final Order No. 507/2007-SM (BR) Dated: 15.05.2009

Per P.K. Das:

After hearing both the sides, it is seen that the Original Authority dropped the demand of Deemed Credit amounting to Rs.5,484/-. The Revenue filed appeal before the Commissioner (Appeals), which was rejected.

2. On perusal of the impugned order and considering the amount involved, I do not find any reason to interfere the order of the Commissioner (Appeals). Accordingly, the appeal filed by the Revenue is rejected.

[Order pronounced in open court on 15.05.2009.]

(P.K. Das)
Member (Judicial)

Ckp.