

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/1574/2005 – SM[BR]

Date 28/05/2009

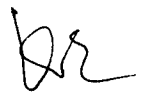
Assistant Registrar
C.E.S.T.A.T, New Delhi

To :
M/S GUPTA METAL SHEETS (P) LTD
DELHI ROAD, REWARI (HARYANA)
M/S GUPTA METAL SHEETS (P) LTD

C.C.E GURGAON

Appellant
Vs
Respondent

I am directed to transmit herewith a certified copy of Final order No. 521 / 2009 –SM[BR] dated 22.5.2009
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 GURGAON

DELHI-III, VANIJYA NIKUNJ, UDYAOG VIHAR, PHASE - V, GURGAON

2. Adv. / Consult

MR.L.P. ASTHANA & MS REENA KHAIR

R-163, SECOND FLOOR, GREATER KAILASH-1, NEW DELHI - 110 048.

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 Puniabi 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)

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17 Guard file


Assistant Registrar
(SM Appeal Branch)

**IN THE CUSTOMS, EXCISE & SERVICE
TAX APPELLATE TRIBUNAL,
WEST BLOCK NO. 2, R.K. PURAM,
NEW DELHI**

COURT – III

EXCISE APPEAL NO. 1574 OF 2005-SM

[Arising out of Order-in-Original No. 2/CE/2005 dated 27.1.2005 passed by Commissioner of Central Excise, Gurgaon]

For approval and signature:

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

1.	Whether Press Reporters may be allowed to see the order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982?	
2.	Whether it would be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	<i>Yes</i>
3.	Whether their Lordships wish to see the fair copy of the order?	
4.	Whether order is to be circulated to the Departmental authorities?	<i>Yes</i>

M/s. Gupta Metal Sheets (P) Ltd.,

Appellants

Vs.

CCE, Gurgaon

Respondent

Appearance:

Shri A. Jaju, Advocate for the appellants;
Shri S. Gautam, D.R. for the Revenue

Coram:

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

Date of hearing/decision: 22nd May, 2009

FINAL ORDER NO. 521/09-SM(BR) dated 22.5.09

Per P.K. Das:

Learned Advocate fairly submits that in this case matter was referred to the Larger Bench of the Tribunal to decide as to whether remission of duty would apply in the case of theft or decoity. He submits that the Larger Bench of the Tribunal vide Misc. Order No. 287/08-SM(BR) dated 17.10.2008 decided the issue against the assessee. In view of that impugned order is upheld. Appeal filed by the appellants is rejected.

(Dictated & pronounced in the Open Court.)

(P.K. DAS)
MEMBER (JUDICIAL)

RK