

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/2011/2007 – SM[BR]

Date 17/06/2009

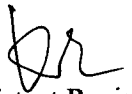
Assistant Registrar
C.E.S.T.A.T, New Delhi

To :
C.C.E ALLAHABAD
38,M.G.MARG, CIVIL LINES, ALLAHABAD
C.C.E ALLAHABAD

M/S UPSS&CD CO. LTD.

Appellant
Vs
Respondent

I am directed to transmit herewith a certified copy of **Final order No.578 / 2009 –SM[BR]** dated 8.6.2009
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 UPSS&CD CO. LTD.

BHATNI DISTT. DEORIA

2. Adv. / Consult SHRI BIPIN GARG ADV.

B-1/1289-A, VASANT KUNJ NEW DELHI

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

COURT – III

CENTRAL EXCISE APPEAL NO. 2011 OF 2007-SM

[Arising out of Order-in-Appeal No. 56/CE/ALD/07 dated 22.03.2007
passed by the Commissioner (Appeals), Central Excise, Allahabad]

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?	N
3.	Whether their Lordships wish to see the fair copy of the order?	
4.	Whether order is to be circulated to the Departmental authorities?	Y-87

CCE, Allahabad

Appellant

Vs.

M/s. U.P. State Sugar &
Cane Development Corpn. Ltd.,

Respondents

Appearance:

Shri R.K. Saini, D.R. for the Revenue;
Shri Mayank Garg, Advocate for the respondents

Coram:

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

Date of hearing/decision: 8th June, 2009

FINAL ORDER NO. 578/09 - Sm C.B.A) dated 8.6.09

Per P.K. Das:

Heard both sides and perused the records.

2. Original authority confirmed the demand of duty of Rs. 8.942/- and imposed penalty of Rs. 2,500/- under Rule 25 of Central Excise Rules, 2002. Revenue filed appeal before the Commissioner (Appeals) for imposition of minimum penalty of Rs. 10,000/- under Rule 25 of the Rules. The Commissioner (Appeals) rejected the appeal. Hence, Revenue filed this appeal.

3. Main contention of the learned D.R. is that Rule 25 of the Rules prescribe minimum penalty of Rs. 10,000/-. I find that the Larger Bench of the Tribunal in the case of CCE, Bhopal vs. Rama Wood Craft (P) Ltd., reported in 2008 (225) ELT 348 (Tri.-LB) held that there is no provision prescribed under Rule 25 of the Rules for imposition of minimum penalty. In view of that, I do not find any substance in the appeal filed by the Revenue. Accordingly, appeal filed by Revenue is rejected.

(Dictated & pronounced in the Open Court.)

(P.K. DAS)
MEMBER (JUDICIAL)

RK