

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

Appeal Noⁿ E/2337/2007 – SM[BR]

Date 22/06/2009

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

Appellant

Vs

Respondent

M/S U.P.STATE SUGAR CORPN. LTD.

I am directed to transmit herewith a certified copy of **Final order No. 599 / 2009 –SM[BR]** dated 10.6.2009

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 U.P.STATE SUGAR CORPN. LTD.

SISWABAZAR, DISTT. MAHARAJGANJ

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)

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
West Block No.2, R. K. Puram, New Delhi-66
COURT-III

Date of hearing/decision: 10.06.2009

Excise Appeal No. 2337 of 2007-SM

[Arising out of Order-in-Appeal No.54-CE-Ald/2007 dated 22.3.2007 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 should 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

Commissioner of Central Excise,
Allahabad

Appellant

Vs.

M/s. U.P. State Sugar Corpn. Ltd.

Respondent

Appearance:

Shri S.K. Bhaskar, DR for the Appellant
Shri Mayank Garg, Advocate for the Respondent

Coram: Hon'ble Shri P.K. Das, Member (Judicial)

Final Oral Order No. 599/09-SM(CB&R)

Per P.K. Das :

Heard both sides and perused the records. Original authority confirmed the demand of Rs. 3,381/- and imposed penalty of Rs.500/-

under Rule 25 of Central Excise Rules, 2002. Revenue filed the appeal before the Commissioner (Appeals) for imposition of minimum penalty of Rs.10,000/- under Rule 25 of Central Excise Rules, 2002 which was rejected^{which was rejected}. Hence, the Revenue filed this appeal.

2. I find that the Larger Bench of this Tribunal in the case of Commissioner of Central Excise, Bhopal vs. Rama Wood Craft (P) Ltd. reported in [2008 (225) ELT 348(Tri-LB)] held that there is no minimum penalty prescribed under the Rules. In view of this, appeal filed by the Revenue is rejected.

(P.K. Das)
Member (Judicial)