

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/2572/2007 – SM[BR] E/ C.O. / 9 / 2008-SM[BR]

Date 16/07/2009

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 SHAURYA ALUMINIUM CO. LTD.

I am directed to transmit herewith a certified copy of **Final order No. 701 / 2009 –SM[BR]** dated 9.7.2009

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 SHAURYA ALUMINIUM CO. LTD.
INDUSTRIAL AREA, SATHARIYA, JAUNPUR [U.P]

2. Adv. / Consult SHRI L.P. ASTHANA ADV.
R-163 SECOND FLOOR GREATER KAILASH PART-I
NEW DELHI-48.

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)

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
West Block No.2, R.K Puram, New Delhi-110066

COURT-IV

Date of hearing: 09.7.2009

Excise/2572/07-SM and E/C.O./9/2008-SM

(Arising out of Order-in-Appeal No.129-CE/ALLD/2007 dated 27.04.2007 passed by the Commissioner (Appeals), Central Excise Allahabad, (U.P.)

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?
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, Allahabad

Appellant/Applicant

(Shri S.K. Srivastava, DR for the Appellant/Applicant)

Vs.

M/s Shaurya Aluminium Co. Ltd

Respondent

(Rep. by Ms. Reena Khair, Advocate for the Respondent)

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

final Order No. 701/2009 SM(Br)

Per: P.K. Das

Revenue filed this appeal against the order of the Commissioner (Appeals) whereby penalty was reduced from Rs.10,000/- to the equal amount of duty of Rs.7,626.00. The main contention of the ld. DR is that Rule 13 of the Cenvat Credit Rules 2000 prescribed minimum

penalty of Rs.10,000.00. The ld Advocate submits that the Larger Bench of the Tribunal in the case of CCE, Bhopal Vs. Rama Wood Crafts (P) Ltd. 2008 (225) ELT 348 (Tri.-LB) held that there is no minimum amount prescribed in rule 25 of Central Excise Rules 2002.

2. In view of that the decision of the Larger Bench of the Tribunal, I do not find any reason to interfere the order of the Commissioner (Appeals). Accordingly the appeal filed by the Revenue is rejected.

(Dictated and pronounced in the open court).

(P.K. Das)
Member (Judicial)

K. Gupta