

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/1825 -1826 / 2007 -SM[BR]

Date 04/08/2009

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

To :

(1-2) M/S ORIENT PAPER MILLS
P.O. AMLAI PAPER MILLS, DISTT. SHAHDOL M.P.

M/S ORIENT PAPER MILLS

Appellant

C.C.E BHOPAL

Vs
Respondent

I am directed to transmit herewith a certified copy of Final order No. 858 - 859 / 2009 -SM[BR] dated 22.7.2009
passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944


Assistant Registrar
(SM Appeal Branch)

Copy to :

1. Respondent

C.C.E BHOPAL

HOSHANGABAD ROAD, 48, ADMINISTRATIVE AREA, AREA HILLS, BHOPAL (M.P.) 462011

2. Adv. / Consult SHRI K.K. ANAND ADV.

A-5, [BASMENT] LAJPAT NAGAR - III
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 Appeals Nos.1825-1826 of 2007-SM (BR)

[Arising out of Order-in-Appeal No.280-CE/BPL/06 dated 29.03.07 passed by the Commissioner of Central Excise (Appeals), Bhopal and Order-in-Appeal No.278-CE/BPL/2006 dated 28.03.2007 passed by the Commissioner of Central Excise (Appeals), Bhopal]

Date of Hearing/ Decision: 22.07.2009

For approval and signature:

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

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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?
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M/s. Orient Paper Mills

...Appellants
(Rep. by Miss Asmita Nayak, Advocate)

Vs.

CCE, Bhopal

....Respondent
(Rep. by Shri S.K. Bhaskar, SDR)

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

Final Order No. 858-859/2009-SM(CBR)
Dated: 22.07.2009

Per P.K. Das:

Common issue is involved in both the appeals and, therefore, both are being taken-up together for disposal.

2. After hearing both the sides and on perusal of the records, it is seen that Furnace Oil is used in the generation of steam and steam is further used for generation of electricity. Part of electricity so produced is used in the residential premises. Original Authority dropped the show cause notices. Revenue filed appeal before the Commissioner (Appeals) for setting aside the adjudication order. The Commissioner (Appeals) set aside the Adjudication Order.

3. Ld. Advocate on behalf of the appellants fairly submits that the Hon'ble Supreme Court in the case of Collector of Central Excise Vs. Solaris Chemtech Limited reported in 2007 (214) ELT 481 (SC) held against the assessee.

4. In view of that, demand of duty is upheld. The appeals filed by the appellants are rejected.

Order dictated & pronounced in open court on 22.07.2009.

(P.K. Das)
Member (Judicial)

Ckp.