

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/1134/2007 – SM[BR]

Date 04/08/2009

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

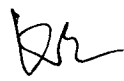
To :
C.C.E ALLAHABAD
38,M.G.MARG, CIVIL LINES, ALLAHABAD
C.C.E ALLAHABAD

M/S UNITED PROVINCES SUGAR CO. LTD.

Appellant

Vs
Respondent

I am directed to transmit herewith a certified copy of Final order No. 861 / 2009 –SM[BR] dated 24.7.2009
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 UNITED PROVINCES SUGAR CO. LTD.

SEORAH, DISTT. KUSHINAGAR, (U.P.)

2. Adv. / Consult

NONE;-----

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 Appeal No.1134 of 2007-SM (BR)

[Arising out of Order-in-Appeal No.115-CE/ALLD/2006 dated 7.11.2006
passed by the Commissioner (Appeals), Central Excise, Allahabad (U.P.)]

Date of Hearing/ Decision:24.07.2009

For approval and signature:

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

-
- | | | |
|--|---|-----|
| 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? | : | yes |

CCE, Allahabad

...Appellant

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

Vs.

M/s. United Provinces Sugar Company

...Respondent

(Rep. by Shri None.)

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

Final Order No. *861/2009-SM(CBR)* Dated:24.07.2009

Per P.K. Das:

Heard ld. DR on behalf of the Revenue and perused the records.

2. Original Authority imposed penalty of Rs.500/-. The Revenue filed
appeal before the Commissioner (Appeals) on the ground that penalty

under Rule 13 of the Cenvat Credit Rules, 2002 cannot be less than Rs.10,000/-.

3. Ld. DR submits that minimum amount of penalty under Rule is also mandatory in nature.

4. I find that the Larger Bench of the Tribunal in the case of Rama Wood Crafts (Pvt.) Ltd. – 2008 (225) ELT 348 (T-LB) held that there is no minimum penalty prescribed under the statute.

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

Order dictated & pronounced in open court on 24.07.2009.

(P.K. Das)
Member (Judicial)

Ckp.