

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/2974/2006 – SM[BR]

Date 17/08/2009

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

To :
C.C.E. RAIPUR
DHAMTARI ROAD,TIKRAPARA,RAIPUR.
C.C.E. RAIPUR

M/SLAXMI TOBACCO CO

Appellant
Vs
Respondent

I am directed to transmit herewith a certified copy of **Final order No. 926 / 2009 –SM[BR]** dated 29.7.2009
passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944


Assistant Registrar
(SM Appeal Branch)

Copy to :

1. Respondent

M/SLAXMI TOBACCO CO

17-A,INDUSTRIAL ESTATE,BHILAI,DISTT-DURG(CG)

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 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)

**IN THE CUSTOMS, EXCISE AND SERVICE TAX
APPELLATE TRIBUNAL, NEW DELHI
PRINCIPAL BENCH, COURT NO. IV**

Excise Appeal No. 2974 of 2006-SM(BR)

[Arising out of Order-in-Appeal No. 36/RPR-II /2006 dated 31.3.2006
passed by Commissioner (Appeals) of Customs & Central Excise, Raipur]

For approval and signature:

Hon'ble Mr. M. Veeraiyan, Member (Technical)

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1. Whether Press Reporters may be allowed to see : *No*
the Order for publication as per Rule 27 of the
CESTAT (Procedure) Rules, 1982?
 2. Whether it should be released under Rule 27 : *Yes*
of the CESTAT (Procedure) Rules, 1982 for
publication in any authoritative report or not?
 3. Whether Their Lordships wish to see the fair : *Seen*
copy of the Order?
 4. Whether Order is to be circulated to the : *Yes*
Departmental authorities?
-

Commissioner of Central Excise
Raipur

Appellant

Vs.

M/s. Laxmi Tobacco Co.

Respondent

Appearance:

Shri S.N. Srivastava, SDR for the Appellant
None for the Respondent

Date of Hearing/decision : 29.7.2009

ORAL ORDER NO. 926/2009 SM (B2)

Per M. Veeraiyan:

This is a departmental appeal against the order of the Commissioner (Appeals) No. 36/RPR-II /2006 dated 31.3.06.

2. The original authority, in a proceeding initiated against the respondent Laxmi Tobacco Co. and two other parties namely, Reliable Carriers Pvt. Ltd. and Agarwal Traders, imposed a penalty of Rs.10,000/- on Laxmi Tobacco Co. and no penalties were imposed on M/s. Reliable Carriers and Agarwal Traders. Commissioner (Appeals) upheld the order of the original authority. The department strongly feels that some penalty should have been imposed on Reliable Carriers Pvt. Ltd. and Agarwal Traders under Rule 209 read with 226 of the Central Excise Rules for non-maintenance of accounts.

3. On perusal of records and perusal of grounds of appeal, I find no valid reasons for disturbing the concurrent findings of the original authority and Commissioner (Appeals) in not imposing any penalty on M/s. Reliable Carriers Pvt. Ltd. and M/s. Agarwal Traders.

4. Therefore, the appeal filed by the department is rejected.

(M. Veeraiyan)
Member(Technical)